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DOCUMENTS  
OF THE  
ASSEMBLY  
OF THE  
STATE OF NEW YORK.

ONE HUNDRED AND TWENTY-FOURTH SESSION.

1901.

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VOL. XX.—No. 68.

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ALBANY:  
JAMES B. LYON, STATE PRINTER,  
1901.





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1901<sup>20</sup>  
FIFTH ANNUAL REPORT

OF THE

State Commissioner of Excise

OF THE

STATE OF NEW YORK.

FOR THE YEAR ENDING SEPTEMBER 30, 1900.

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TRANSMITTED TO THE LEGISLATURE JANUARY 15, 1901.

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ALBANY:

JAMES B. LYON, STATE PRINTER.

1901.

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# STATE OF NEW YORK

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No. 68.

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## IN ASSEMBLY,

JANUARY 15, 1901.

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## REPORT

OF THE

## STATE COMMISSIONER OF EXCISE.

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STATE OF NEW YORK:

DEPARTMENT OF EXCISE,

ALBANY, *January* 15, 1901.

*To the Honorable the Legislature of the State of New York:*

As required by law, I herewith respectfully present my report for the fiscal year ending September 30, 1900.

HENRY H. LYMAN,

*State Commissioner of Excise.*

# Officers and Employes of the Department.

---

## The Capitol—Albany, N. Y.

HENRY H. LYMAN .....	Commissioner.
MAYNARD N. CLEMENT .....	Deputy Commissioner.
JAMES P. KIRBY .....	Superintendent of Special Agents.
ALBERT J. GILBERT . . .	Assistant Superintendent of Special Agents.
SILAS B. LYMAN .....	Secretary.
EDGAR A. WAUGH .....	Confidential Clerk.
PATRICK W. CULLINAN .....	General Counsel.
WILLIAM E. SCHENCK .....	Assistant Counsel.
HENRY GALLIEN .....	Auditor.
CHARLES D. PHILLIPS .....	Principal Bookkeeper.

---

GEORGE HILLIARD . . . . .Special Deputy Commissioner for the  
Boroughs of Manhattan and the Bronx,  
1 Madison avenue, New York city.

HARRY W. MICHELL . . . . .Special Deputy Commissioner for the  
Borough of Brooklyn, 303 Washington  
street, Brooklyn, N. Y.

GEORGE L. NICHOL .....

Special Deputy Commissioner for the  
Borough of Richmond, Tompkinsville,  
Staten Island, N. Y.

DANIEL O'GRADY .....

Special Deputy Commissioner for the  
County of Erie, Ellicott Square Build-  
ing, Buffalo, N. Y.

EDWARD DOWLING . . . . .Special Deputy Commissioner for the  
Borough of Queens, Long Island City.

MILTON RACE .....

Special Deputy Commissioner for the  
County of Monroe, Rochester.

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# REPORT

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## STATE OF NEW YORK:

DEPARTMENT OF EXCISE,

ALBANY, N. Y., *January 1, 1901.*

As required by law, I have the honor to submit herewith my fifth annual report of the transactions of the Department of Excise for the fiscal year closing September 30, 1900.

### FINANCIAL STATEMENT

For year ending September 30, 1900.

Appropriation for expenses of Department, chapter 570, Laws of 1899, and chapter 419, Laws of 1900. . . . .	\$238,145 00
Balance on hand October 1, 1899. . . . .	91,723 92
Total . . . . .	\$329,868 92
Total expenses of Department for twelve months ending September 30, 1900. . . . .	280,995 06
Balance . . . . .	\$48,873 86
Reappropriated and transferred from balance on hand October 1, 1900, to rebate fund, chapter 418, Laws 1900. . . . .	19,000 00
Net balance . . . . .	\$29,873 86

Total amount received from liquor tax certificates, transfers, fines and penalties, for twelve months ending September 30, 1900.....	\$12,622,957 79
County treasurers' fees.....	55,758 54
	<hr/>
Leaving a net balance for the fiscal year of.....	\$12,567,199 25
	<hr/>
Of this amount the State's share was.....	\$4,232,625 09
The cities' and towns' share was.....	8,334,574 16
	<hr/>
Total .....	\$12,567,199 25
	<hr/>

#### CERTIFICATE STATEMENT

For the fiscal year ending September 30, 1900.

Number of certificates issued from October 1, 1899, to April 30, 1900, inclusive.....	2,715
Number of certificates issued from May 1, 1900, to Sep- tember 30, 1900, inclusive.....	28,815
	<hr/>
Total number of liquor certificates of all kinds issued during the fiscal year.....	31,530
	<hr/>
Number of certificates issued from May 1, 1900, to Sep- tember 30, 1900, inclusive.....	28,815
Number of certificates surrendered from May 1, 1900, to September 30, 1900, inclusive.....	1,068
	<hr/>
Number of certificates in force September 30, 1900.	27,747
	<hr/>

Number and class of certificates issued from May 1, 1900, to  
September 30, 1900, inclusive.

Subdivision 1 (section 11) hotels and saloons.....	25,065
Subdivision 2 (section 11) storekeepers .....	2,366

Subdivision 3 (section 11) pharmacists .....	1,178
Subdivision 4 (section 11) common carriers .....	153
Subdivision 5 (section 11) bottlers' vehicles .....	7
Subdivision 6 (section 11) alcohol .....	46
Total .....	<u>28,815</u>

Total receipts under the Liquor Tax Law from Oc-

tober 1, 1899, to September 30, 1900, inclusive..	\$12,622,957 79
Rebates paid during above period.	\$838,446 49
County treasurers' fees.....	55,758 54
Expenses of Department.....	280,995 06
	<u>1,175,200 09</u>

Net revenue .....	<u>\$11,447,757 70</u>
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Ratio of expense of collection to gross amount collected 2.667 per cent. Expense of collection includes all expenses of maintenance of the Department.

#### COLLECTIONS BY STATE COMMISSIONER OF EXCISE.

Subdivision 4 (section 11) common carriers.....	\$30,556 73
Subdivision 5 (section 11) bottlers' vehicles.....	750 01
Penalties .....	34,021 27
	<u>\$65,338 01</u>
Rebates paid on subdivision 4 certificates.....	11,006 64
Net revenue .....	<u>\$54,331 37</u>



## REBATES PAID ON SURRENDERED CERTIFICATES.

Total number of certificates surrendered for rebate from October 1, 1899, to September 30, 1900, inclusive .....	4,392
State's proportion of rebates paid on certificates issued under subdivisions 1 and 2 of section 11..	\$275,939 27
Localities' proportion of rebates paid on certificates issued under subdivisions 1 and 2 of section 11 .....	550,500 58
Subdivision 4 certificates (entire rebate paid by State) .....	11,006 64
Total amount paid .....	<u>\$838,446 49</u>

Among other things the law directs the Commissioner to include in his report to the Legislature "Such facts and explanations as will disclose the actual workings of the Liquor Tax Law in its bearings on the welfare of the State."

This being the last report which I am to have the pleasure of making to your honorable body within the term for which I was appointed, in addition to the year's transactions I have taken the liberty to present a condensed review of the business of the Department in my charge since its creation, that being the most practical way of showing the actual workings of the law, and have accompanied the same with such statements of facts and conditions as five years in its administration have developed.

The present law took effect May 1, 1896, and radically changed the system from that of license by favor of local boards, to that of the right of the applicant to obtain a certificate upon filing papers which bring him, and the place where he proposes to traffic, within the conditions prescribed by the act.

The law has now been in force long enough that a careful review of its operations will be of interest and value in showing results for the whole period of its existence, from which its workings can be better understood, and from which it will better appear how it is accepted and observed in the various localities of the State, and how the diverse interests affected have accommodated themselves to its conditions.

In thus reviewing the operations of this most important change in State government, it is not out of place to consider somewhat fully and generally the subject of the liquor traffic and its influence upon the community, that we may arrive at a just conclusion as to the merits or demerits of the system of regulation and control adopted by the State.

As in previous reports, the work of the Department for the year will be considered under appropriate headings, and tables given which show fully and in detail the results of the law in every city and town in the State. In addition, consolidated tables indicating the benefits of the law to each city and town in the State since the passage of the act will be given.

#### **THE LIQUOR TRAFFIC AND LEGISLATION THEREON.**

The problem of framing practical statutes for the control of the liquor traffic, with its attendant evils, has occupied the attention of political economists and statesmen for centuries. Upon this question kings have issued edicts, the church has promulgated regulations, and the people in their sovereign capacity have spoken in national, state and local elections.

The necessity of alcohol in mechanics and the arts, its beneficent aid as a medicine, its growing place as a food, and the moderate and immoderate use of wines and liquors as beverages, taken in connection with the harmful result of its unrestricted



sale and consumption, has always made the regulation of the traffic in alcoholic products a most serious and complicated problem.

The conditions to be contended with in framing legislation to that end are innumerable. On the one hand the demand is to be considered. Drinking to some degree has been indulged in from time immemorial, practically by all classes, and in certain parts of the world prohibition would be looked upon as a public calamity. On the other hand is the desire of the manufacturing and retailing liquor interests to engage in a business that shall supply the demand to their pecuniary gain. The question becomes still more difficult from the fact that, notwithstanding the laws which make public intoxication a crime, the public generally has grown to regard the abuse of alcohol and all its harmful results as a disease, or at most only a vice rather than a crime.

The excise laws of our own country disclose the fact that every possible theory for the control and restriction of the liquor traffic has at some time or another been enacted into law and placed upon trial. Liquor legislation has been a coat of many colors, checkered and incongruous, a series of unhappy and non-satisfactory experiments. Striking illustrations of changes of public opinion may be noted in the localities known as prohibition states, where this important question has often been made the paramount issue in the election of state and local officials.

Many millions of dollars, many years of valuable time, have been wasted in the effort to arrive at a practical law which would justly restrict and control the liquor traffic, but as time has passed and experience produced its slow results, the general tendency throughout the entire body of the Union now seems to be towards a system of high license with local option, rather than a futile attempt at absolute prohibition.



Legislation upon this question began a long time since. More than two hundred and fifty years ago, "William the Testy," then governor of New Netherland, including the territory of New York State, promulgated the first statute known to our jurisprudence.

May 17th, 1638.

An ordinance against immoderate drinking.

"Whereas the Hon'ble Director William Kieft, and council of New Netherland, *has observed that much mischief and perversity is daily occasioned by immoderate drinking*—Therefore, the said Hon'ble Director and Council, wishing to provide against the same, have interdicted and forbidden do hereby interdict and forbid all persons from now henceforth selling any wine on pain of forfeiting five and twenty guilders and the wines which will be found in their houses. Excepting only the store, where wine can be procured at a fair price and where it will be issued in moderate quantity."

Since the day of the choleric Dutchman restrictive legislation has been formulated covering every known branch of the question, and in the two and one-half centuries that have passed New York has enacted more than four hundred and seventy laws regulating or restraining the liquor traffic generally. This legislation may be classified as follows:

General excise laws.....	139
Laws forbidding immoderate, night and Sunday drinking.	37
Laws regulating sale of liquor.....	64
Laws fixing prices of sales, local, and all other questions..	232

Almost every conceivable theory for the control, limitation and prohibition of the traffic has been incorporated into law. Acts have been passed, repealed, re-enacted and condemned by the score. Hardly a year has gone by without some new statute, general or local, having been put to the test. Much of this legislation has been of a special character, some of it valueless, a part

of it vicious, and as time progressed and laws multiplied the result was a network of statutory tangles of no particular benefit to anyone, except it might be the lawyers.

In many states and territories of the Union a similar condition of affairs has prevailed, and it may fairly be said that excise legislation generally has been so unstable and inconsistent that it has only amounted to a series of ever-changing and never satisfactory experiments. Seemingly good laws have often been enacted and repealed without opportunity for a fair trial, only to be supplanted by some visionary and impracticable theory impossible to enforce.

Notwithstanding this involved and unhappy condition, the effort to improve the same by careful study of the entire question seems to have been in the main neglected. The legislation which has resulted has been spasmodic, local and largely ineffective. If the end aimed at were apparently accomplished by an act, its secondary effect was not sufficiently observed, and often the law which seemed to be desirable proved itself too strong or too weak, failing under the test of application to produce the final result sought, and in consequence it was cast aside, and another equally faulty took its place. The reason for these continued failures may be attributed to a combination of causes.

The question of controlling, by the law-making power, individual rights is a most serious and important one, and should receive more than passing attention. Civilization depends upon legalized control, but unless it be exercised with good judgment it falls short of its end. The more important the issue, the more imperative that it be dealt with in the light of experience, after exhaustive examination of all its surroundings and with full knowledge of its past history, and such treatment demands much



time and study. The manufacture, sale and consumption of liquor has assumed gigantic proportions, and its supervision and control is one of the questions demanding and deserving the critical attention and careful study of legislators and statesmen.

While all recognize the evils which arise from its improper use, the manufacture and sale of liquor cannot be abolished, hence the necessity of intelligent control and restriction.

#### RESULTS OF EXPERIENCE—PROHIBITION.

This opinion is sustained by the experience of countries in all parts of the world—England, Sweden, Holland and all other European nations have at various times and in various ways worked out the puzzle of prohibition, to find their fancied solution a failure. In our own country, with a cosmopolitan people and diverse conditions, the question has been met and grappled with by the various states, but always with the same unsatisfactory result.

In all attempts to control the sale of liquor, one idea seems to have been in the minds of the law-makers. It is this: That since the retail liquor business is to a degree responsible for a large percentage of human degradation, poverty and crime, that trade should be compelled to contribute a revenue with which to repair, to some extent, the damage which it inflicts upon society.

An examination of the provisions of legislation in this country, and the manner in which it has been administered, convinces one that the liquor problem has ever been one of the most troublesome presented to governments, having numerous factors, varying in importance according to locality, but never eliminated from the total sum to be solved.

Restrictions as to hours of sale on the Sabbath, provisions protecting those wards of the nation—the Indians—were plentiful during the early history of the country. The effort to prevent the use of liquor by minors and those who would abuse it has called for frequent enactments. Statutes and ordinances forbidding the sale of liquor in the immediate vicinity of dwellings, churches and schoolhouses, thus protecting such places from the baneful influence of improperly conducted inns or saloons have been found desirable.

During the past fifty years prohibition has been the law at one time or another and for a greater or less period in the following states: Maine, Delaware, Rhode Island, Massachusetts, New Hampshire, Vermont, Connecticut, Michigan, Iowa, Indiana, Nebraska, Illinois, Kansas, North and South Dakota, and New York.

The act which created a prohibitory law in our own State was passed in April, 1855, but it was declared unconstitutional by the courts in 1856. Of the other states, Delaware repealed prohibition after two years; Rhode Island after eleven years; Massachusetts after two trials, one of sixteen years and another of six years; Connecticut after eighteen years; Michigan after twenty years; Iowa after two trials of more than thirty-six years; Indiana after three years; Illinois after two years, and South Dakota after eight years.

The remaining states, Maine, New Hampshire, Vermont, Kansas and North Dakota still have prohibitory liquor laws, but their results have been far from satisfactory.

The Maine law has been upon her statute books in various forms for fifty years. Its operations after all these years may best be given in the words of the Hon. Charles F. Libby, ex-presi-



dent of the state senate, ex-mayor of Portland and prosecuting attorney for the state from 1871 to 1878. He says:

“I consider that the prohibitory law is a failure so far as the city of Portland is concerned. I consider that it has tended directly and indirectly to bring about a certain condition of affairs which I consider is not favorable from a moral point of view. \* \* \* I found that I had driven out of the business one set of men, and another set of men had come in, and so far as I can judge from my experience, the last set of men engaged in the business was worse than the first set who were out of the business and were in jail. \* \* \* I found the young men were establishing club rooms here in the city, and not only did they become places where drinking was carried on, but by supplying larger quantities than they generally would have in their possession as a means of gratifying their appetite for drink, they were also getting to gambling and other vices. \* \* \* I found that, while I was driving the liquor out of the ordinary shops where it had been sold, I was driving it into the houses and kitchens where the children of the family, who up to that time never saw it, were accustomed then to see it dealt out in that surreptitious manner. The prohibitory law does not prohibit, it simply restricts it; it does not do more than that, and I believe it does that badly. I am very sorry to say it, but it is true, that this liquor law opens up such an avenue for bribes that it tends greatly to corruption; the liquor sellers are given immunity by officers on their beats, and that has been a large source of corruption. It is a matter of history that our sheriffs and police force become corrupted. I therefore say that, to my mind, this prohibitory law has not been good to us as a whole, because it does not effect what its friends claim for it, claim in good faith.”

Mayor Baxter of Portland says: “If there could be a licensing system which could be controlled properly, it seems to me that it would be better than our system here.”

Nominal prohibition exists in New Hampshire, but a striking proof of its failure is furnished by the large summer hotels of the state. In these hotels the sale of wines and liquors is open and apparently unrestricted; and the *Cyclopedia of Temperance and Prohibition*, a most conservative publication, says:

“It is inevitable that in a state where the manufacturing interest is powerful there will be a considerable wholesale and re-

tail market (liquor). In practice, the New Hampshire law operates more as a *local option* than as a prohibitory act, the traffic being intrenched in the important localities because of the legal standing that its most prominent representatives enjoy."

In Vermont it is a notorious fact that the provisions of its prohibitory law are not enforced in the larger towns and cities. From time to time offenders are complained of and arrested. There is postponement and delay, finally a conviction, generally for one offence, a fine of \$10 and costs, and the offender continues his unlawful sales until another arrest. The fines and costs result in a moderate license fee.

The experience of Kansas for many years under prohibition is briefly summed up by Rev. Father Kuhls as follows:

"There are in Kansas City, Missouri, probably thirty wholesale houses, all of which do business in Kansas, sending packages of liquor there. You can have it sent in quart bottles, or in ten gallons, or in fifty gallons, just as you want it, delivered at your house. I myself have counted at the Union depot about 1,200 liquor packages at one time, all addressed to different places in this state. Our express companies make a great deal of money carrying these packages to and fro. I could take my oath there is more liquor used in Kansas to-day than there ever was before prohibition was enacted. So that, taking it all in all, we have in this state a very deplorable condition of affairs, and if every state that adopts prohibition suffers as this state has, then God help this country—I think I would go to Canada."

Police Captain Porter, of Kansas City, Kansas, says: "If there is a tippling shop in a block, and we get a case against it and close it up, it is only fifteen minutes before the people will go to another place and open up."

Mayor Barnes of the same city states that there were (1890) sixty to eighty joints in the city selling illegally, and that the fines for the unlawful sale of liquor amounted to over \$40,000 annually. B. P. Waggner, mayor of Atchison, Kansas, says:

"I do not believe that it is possible to enforce the prohibitory law to the extent of closing up all places where intoxicating



liquors are sold in violation of its provisions. For ten years the experiment has been tried in the city of Atchison, and I think I can safely say, without fear of successful contradiction, that during all of that time we have had many of the evils resulting from the traffic without receiving a fair revenue therefrom."

A special committee of the Kansas legislature reports:

"The authorities of Topeka have made a more determined effort than any city of its class. They are expending \$15,000 per annum of the taxpayers' money in excess of all the revenue of the police department of the city, and yet the joints, drunkenness and crime have not been banished."

North Dakota, still operating under a prohibitory law, has a higher ratio of prisoners in her penitentiaries than Minnesota or Mississippi, each of them states with larger populations than North Dakota.

In California, local prohibition was in operation for some years. W. H. Rose, recorder of Pasadena, states the experience of that city:

"Under prohibition, there was much illicit sale of beer, wine and whiskey; there was also a large sale at the drug stores. \* \* \* There is less drunkenness than under the old system. The record shows double the number of arrests for drunkenness under the first system, as compared with the number of arrests at the present time. A large proportion of the people are favorably impressed with it (the present system) and even rank prohibitionists do not now complain."

In 1889, Governor Taft of Rhode Island reported to the legislature: "The operation of the law prohibiting the manufacture and sale of intoxicating liquors is, as yet, very far from being satisfactory;" and after a further trial of three years the law was repealed.

Benjamin C. Stone, clerk of the supreme judicial court of Massachusetts, says, regarding the experience of his state with prohibition:

“I am free to acknowledge that I have always been a prohibitionist, and I am in favor of restricting the sale of intoxicants, but, however, since I have been connected with the courts, it is a question to my mind whether the prohibitory law has worked as well as a high license law might have done.”

Iowa for a long time carried a prohibitory law upon her statute books. The best thinkers of that state did not believe it for the good of the commonwealth or its people. Horace Boies, when governor of the state, said:

“There are a great many people in this state who honestly believe that the prohibitory law is a good thing, that it lessens crime, that it is good from a moral point of view. For my own part I am just as thoroughly satisfied that they are wrong—that the law is a bad law from every standpoint. I think the system in this state has thrown the business into the hands of our worst classes, and there being no inspection of the class of liquors sold, the cheapest and most injurious decoctions are dispensed. In other words, I think we have the uncontrolled saloon where otherwise we should have the saloon controlled by the people. \* \* \* It has put the business into the hands of a worse class of people than would be engaged in it under a license system, and the class of liquors sold, there being no way of inspecting them, or determining what they are, has been of the worst and cheapest class on which the vendor could make the largest profit. So far as I am personally concerned I believe that the present system is a worse one for the young than the license.”

Examples could be multiplied, but the experiences given sufficiently establish the proposition stated. There exists no law, either in this country or elsewhere in the world, that ever has or probably ever will successfully abolish the manufacture and use of liquor. Even most prohibitionists admit this fact while deploring it.

As prohibition of the liquor traffic by legislation seems to be impossible, or at least impracticable, it must, for the welfare of the State, be restricted and controlled.



In this State for more than two centuries there has been a continued effort on the part of the governing power to establish reasonable limits to the sale and use of intoxicating liquors. Laws forbidding immoderate drinking, and the use of liquor after prescribed hours at night and on Sunday, appeared at various times from 1638 down, some of them crude and ineffective, many of them impractical and severe, but all of them evincing the growing public sentiment that some restriction must be placed upon the traffic.

#### COLONIAL STATUTES.

In my annual report for 1896, I collected and published for the first time the salient portions of all such old edicts and statutes bearing upon the liquor traffic since the Dutch Colonial period. This was a complete transcript of all legislative acts and colonial ordinances or regulations, showing the history of the liquor traffic since the settlement of this State by white men. Only such portions of the documents were omitted as had no bearing upon the liquor traffic. To make the transcript of value for reference, a careful search and examination was made of all the records touching the subject in the State library and in the various other libraries accessible, particularly the library of the Bar Association of New York city, through the courtesy and assistance of which material aid was given in the preparation of the work.

A brief resumé of a few of these laws may be of more than passing interest. Regarding Sunday drinking the following prohibitions were from time to time promulgated, and indicate that the question is by no means a new one.

“1641. Whereas complaints have been made, etc. \* \* \* We do therefore ordain that no person shall attempt to tap beer or other Strong drink during Divine Service.”

"1647. Whereas we see and observe the Great disorders in which some of our inhabitants indulge in drinking to excess, quarrelling, fighting and smiting even on the Lord's day of rest, whereof God help us! \* \* \* We do hereby order and command that none of the Brewers, Tapsters and Tavernkeepers shall on the Rest day of the Lord, by us called Sunday, before two of the clock when there is no sermon, or otherwise before four of the clock in the afternoon, set before, tap or give any people any Wine, Beer or Strong Liquors \* \* \* travellers and Daily boarders alone excepted."

"1648. \* \* \* Wherefore we request and command all Our Officers, Subjects and Vassals to frequent and attend Divine Service. Meanwhile \* \* \* we forbid during Divine Service all Tapping, Fishing, Hunting and other customary avocations. \* \* \* We do hereby interdict and forbid all persons on the aforesaid day, spending his time to the shame and scandal of others, in gross drunkenness and excess, on pain, if so found, of being arrested \* \* \* and arbitrarily punished of the Court."

"1656. We do hereby interdict and forbid, First, all persons from performing or doing on the Lord's day of rest by us called Sunday, any ordinary labor such as Ploughing, Sowing, Mowing, Building, Woodsawing, Smithing, Bleaching, Hunting, Fishing, or any other work which may be lawful on other days on pain of forfeiting one pound Flemish for each person; much less any lower or unlawful exercise and Amusement, Drunkenness, frequenting Taverns or Tippling Houses, Dancing, Playing Ball, Cards, Tricktrack, Tennis, Cricket or Ninepins, going on pleasure parties in a Boat, Car or Wagons, before between or during Divine Service, on pain of a double fine; especially all Tavern Keepers or Tapsters from giving or selling, directly or indirectly, any Brandy, Wine, Beer or Strong Liquor to any person, before between or during the Sermons, under a fine of Six Guilders to be forfeited by the Tavern Keeper or Tapster for each person, and three guilders by every person found drinking during the time aforesaid."

The Flemish pound had a value of about \$2.40, and the guilder of 42 cents. Night drinking was forbidden after certain prescribed hours.

"1641. We do ordain that no person shall tap for any person after ten o'clock at night."

"1647. In like manner we forbid all Tavern Keepers, Retailers & Tapsters on that day and on all other days of the week in the



evening after the ringing of the Bell which will be about nine of the Clock, to have any more common Tippling, or to tap or furnish any Wine, Beer or Strong Liquors \* \* \* .”

“1656. \* \* \* In like manner Tavern Keepers or Tapsters shall not accommodate or entertain any company or tap, sell or give any Wine, Beer, Distilled Liquors or waters to any person at night, on Sunday or on other days, after the posting of the Guard, or ringing of the bell.”

“1665. \* \* \* No licensed Person shall suffer any to Drink \* \* \* after nine of the Clock at night \* \* \* .”

Immoderate drinking or drunkenness was severely dealt with.

“1643. \* \* \* Whosoever comes fuddled or intoxicated on guard shall for each offense pay twenty stivers,” being about forty cents .

“1661. \* \* \* If anyone be found drunk on the Sabbath of the Lord he shall in addition to the fine of One Pound Flemish for the benefit of the Officer, be conveyed to the Watchhouse, and there remain at the discretion of the Commissaries.”

“1673. \* \* \* Whosoever shall be overtak with strong an-toxicating drink whereby to deprive himself of common sense and reason, he shall pay for the first default two shillings and six pence, and all those who shall encourageably persist in this vice shall for to comen time pay a ffine or penalty of ffive shillings and accordingly for every time thereafter.”

“1685. *Whereas the Loathsome and Odious Sinne of Drunkenesse is growne into Comon use within this province* being the root and foundation of many other Enormous Sinnes as bloodshed stabbing murther swearing fornication and Adultery and such like to the Great Dishonour of God and of this province Bee it therefore Enacted by the Govenour Councell and Representatives in Generall Assembly mett and Assembled and by the Authority of the Same that all and Every person and persons who shall be drunke and of the same Offence of Drunkennesse shall be Lawfully Convicted shall for Every such Offence forfeit and pay five shillings Cur't money of this province to be paid within One Weeke & after his or her or their Conviccon thereof to the hands of the Constable or that towne Citty or Village Where the Offence aforesaid shall be Committed for the use of the poore of Such Said place such Conviccon to be made by the Confession of the party or oath of one Credible Witnesse And if the said person or persons so Convicted shall refuse or neglect to pay the said forfeiture as aforesaid then the Same Shall be from time to time levyed of the Goods of Every Such person or persons

soe refusing or neglecting to pay the Same by Warrant from any one or more Justices of the peace of the Said Citty towne or Village before whom the said Conviccon shall be And if the Offender or Offenders shall not be able to pay the Said Summe of five shillings Then the Offender or Offenders for Every such Offence shall be Committed to the Stocks for the space of six houres by the Constable of such Citty towne or Village."

Many other ordinances and edicts were issued by the authorities, interdicting the sale to Indians, minors and sailors, prohibiting the acceptance of goods in payment or pawn and fixing the quality and price of liquors. Still others regulated the excise or "farming" of the traffic, and a number of acts directed that special tax be laid upon all strong waters, to erect churches and ministers' houses, or to maintain the same and pay the stipend to the preacher.

Coming down to a more recent period, the regulation of this traffic still maintains its importance in the history of the legislation of our State, and during the century which has just closed more than one hundred and twenty laws have been enacted affecting the same to a greater or less degree.

It seems, therefore, that there is nothing new in the question of liquor legislation. The problems which forced themselves upon the attention of our ancestors more than two hundred years ago remain the problems to-day, and have been the sources of restrictive acts during all the intervening years. As our population has increased from a few thousands of citizens in 1650 to more than seven millions in 1901, in almost equal proportion has the importance of this subject grown.



## EXPERIENCE UNDER HIGH LICENSE LAWS.

The sale of liquor can be best regulated and controlled under a reasonably high license law.

A careful study of the history of liquor legislation with an appreciation of its results, considered in the light of the conditions surrounding the question, leads inevitably to the above conclusion. Full consultation of all accepted authorities upon the subject but confirms the same, and the varied experience of many States of the Union renders the assurance doubly sure.

National issues may retard or accelerate mercantile or financial growths; peace or war, prosperity or famine, may foster or destroy business interests that are reckoned by millions; good times or evil may bring success or failure to thousands and tens of thousands, but nothing destroys the demand for liquor. Deemed by many more necessary than bread, and never out of the market, liquor will doubtless be made, sold and consumed so long as the human race exists, despite all happenings, and the rule which holds good in the time of prosperity and success holds as good in the darkest day of adversity.

In order to frame legislation of a most beneficial character, careful attention must be paid to the experiences of the past, the conditions of the present and the probabilities of the future. Having determined how to treat the issue, if that determination be right in principle it will remain so, for the issue never changes. It is simply this:

The manufacture and sale of liquor probably cannot be abolished, but the manufacture and sale of liquor can and should be regulated and controlled. To do this intelligently and justly is the problem.

If the license be fixed too high it will prove its own fault. If too low, the lack of restraint upon the traffic which will result marks the error. So far as may be judged by the five years of trial the rate is not too high, and it remains with the lawmaking power to determine if it be too low.

From thousands of communications received by this Department, and from many other sources of information, it seems to be the judgment of a majority of the candid, conservative people interested in the study and betterment of public affairs, as affected by liquor laws, that the present law is the best for the reasonable control of the liquor traffic and the good of the people of the State in general, that has ever been placed upon the statute books.

In proof of the theory that a high license local option law, such as the Raines' Liquor Tax Law, is the most desirable in the control of the traffic, we may examine the license history in other states to our advantage.

In the report of this Department for 1897 a general synopsis of all the excise laws then in force in the United States and its territories was incorporated. It was believed that such a compilation and publication would be highly acceptable to all interested in the question, either as friends or foes of the liquor business, and if any benefit could be derived from the experience of other states and municipalities, it would furnish convenient means to those who desired to make a study of the various excise systems. The value of the work would have been enhanced if it had been practicable to have given the more important sections of the laws quoted in their wording, but space forbade.

A brief synopsis of that compilation with all corrections to

date is appended to this report, and will be found of interest in the comparison of excise laws of the several states.

By reference to these records we find the following examples of high license local option laws, and the operation and result therefrom.

Massachusetts enacted a prohibitory law in 1855, which was repealed in 1868 and restored in 1869. In 1870 a "free beer" amendment was carried, only to be repealed in 1873. In 1875 a high license measure was adopted, which was supplemented by a local option provision in 1881. In 1882, and again in 1889, unsuccessful efforts were made to re-establish prohibition, the second time the vote being 85,000 for prohibition, to 131,000 against it. To-day Massachusetts operates under a modification of the laws of 1875 and 1881, issuing a high license for the traffic in liquors, controlled by local option.

As to practical results during the periods of license and prohibition, the following figures are given:

Number of places selling liquor in Boston before prohibition, 1854 .....	1,500
Number of places selling liquor in Boston under prohibition, 1856 .....	1,515
Arrests for drunkenness in Boston before prohibition, 1854 . . . . .	6,983
Arrests for drunkenness in Boston under prohibition, 1856 . . . . .	15,542

In other words, the number of places where liquor was sold increased under the prohibitory law, and no revenue, except the uncertain one of fines, accrued to the state.



Nor does so-called prohibition appear to have reduced drunkenness, rather the contrary.

Arrests for drunkenness in Boston.

In 1874, under prohibition.....	11,592
In 1877, under license.....	8,213

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The license fee in Massachusetts was not actually "high" until 1890. Its results may be seen by the following record:

Number of licenses granted in Boston in 1889....	1,798
Amount of fees received for same.....	\$616,948 00

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Number of licenses granted in Massachusetts in 1889 .....	4,832
Amount of fees received for same.....	\$1,286,305 00

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Number of licenses granted in Boston in 1890, under high license.....	780
Amount of fees received for same.....	\$891,668 00

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Number of licenses granted in Massachusetts in 1890, under high license.....	2,277
Amount of fees received for same.....	\$1,812,810 00

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Thus it is seen that actual "high license" resulted in reducing by more than one-half, the places engaged in the sale of liquors, and at the same time, high license operated to increase the revenue to the state by nearly fifty per cent.

Rhode Island passed a prohibitory law in 1852, which remained in force until 1863. A moderate or low license law was then

passed, to be again exchanged for prohibition in 1874, lasting only one year, when a low license, local option act took its place. This continued in force until 1886, when for the third time prohibition was tried by the people, the vote being 15,113 in favor, and 9,230 against. Three years later, in June 1889, public opinion condemned prohibition by the crushing vote of 28,315 against its continuance, and only 9,956 in support of it, and a modified high license, local option law was established, which is still in operation.

It was conclusively shown by an official investigation, conducted just prior to the final abolition of the prohibitory law, that more than three times as many places for the illegal sale of liquor existed in the city of Providence than had existed under the former license law. Under the present high license, Rhode Island has the largest income she has ever received and the smallest number of licenses.

Georgia, after trial of prohibition and low license, has become a high license, local option state, enacting the needed legislation in 1891. As a result, the number of liquor shops in Atlanta, the largest city in the state, has fallen from one for every four hundred of population to less than one for every one thousand of population. The police committee of the state report that it is impossible to obtain liquor after ten o'clock at night, and not at all on Sunday.

Minnesota is a high license local option state. Governor Merriam, in 1892, stated to the Royal Commissioners of Canada:

“One thing is certain, namely, that the number of liquor saloons has been greatly decreased in Minnesota by the adoption of the high license and bond laws.”

In 1884, and before high license was the law, Minneapolis with a population of about 70,000 had 535 saloons—about one for every



130 persons. When the license was raised from \$100 to \$500 the number of saloons fell to 334, although the population had increased; and in 1887, under the state law fixing saloon licenses at \$1,000, the number again diminished to 230, and the population having reached at least 160,000, the proportion was one saloon for 700 inhabitants. Meantime, notwithstanding the great increase of foreign population throughout the state from 1880 to 1890, the percentage of paupers in almshouses per thousand had decreased, and the percentage of convicts and prisoners in the jails and penitentiaries had increased less than four per cent., although the population had more than doubled. In 1887 the total arrests for all offences in St. Paul and Minneapolis numbered 7,546, while in 1890, after the high license law was in force, the number had fallen to 5,277—a decrease of over thirty per cent.—while the population of the cities had increased more than 20,000 in the same time. E. L. Fanshaw, in his work *Liquor Legislation in the United States and Canada*, says:

“The ‘twin cities’ are the new home of a great number of Scandinavians, Germans and Irish. In Minneapolis more than one-third of the population is of Scandinavian origin. There is, I believe, a larger proportion of Scandinavians in Minnesota than in any other state of the Union. The Germans, though confirmed beer-drinkers, seldom get into trouble on this account. Prolonged residence in America leads a considerable proportion of the Swedes, Danes and Norwegians, after a time, to adopt principles and habits of abstinence; but on their arrival in the country of their adoption many of them are hard drinkers, pure alcohol being a common beverage with them. The drinking habits of the immigrants would naturally tend to keep up or to increase the returns of arrests for drunkenness. The other fact alluded to is the increased efficiency of the police control, which directly results from the reduction in the number of drink-shops, leading to a higher ratio of arrests to offences committed. The partisans of high licence claim this as one of the most prominent advantages of the system; but obviously those whose attention has not been drawn to this fact may be led by its effects upon statis-

tics to draw unfavorable inferences. The general aspect of both cities is orderly, and a drunken man will very rarely be met with on the streets. That high licence has, in Minnesota, actually brought about a diminution of drinking and drunkenness, at least in the chief centers of population, is, I believe, the decided opinion of the great majority of those best able to judge."

Nebraska passed a high license local option law in 1881. The following brief statement proves its working:

Number of saloons in Lincoln before 1881, population, 2,000	30
Number of saloons in Lincoln in 1891, population, 60,000..	40
Number of saloons in Omaha before 1881, population, 25,000	152
Number of saloons in Omaha in 1891, population, 130,000..	251

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The license ranges from \$500 to \$1,000. In 1894 the total income therefrom was nearly \$800,000.

Mississippi passed a high license local option law in 1892. The amount charged is \$600. Governor Stone says of the effects of the law:

"There has been a gradual decrease in the sale and use of intoxicating liquors. There has been a marked diminution in drunkenness. The number of criminals has been very greatly reduced. The expenditures of the state have been reduced in the same ratio that crime has been reduced."

The report of the United States census shows the following:

Percentage of convicts in Mississippi per 1,000 of population in 1880 before high license .....	.96
Percentage of convicts in Mississippi per 1,000 of population in 1890 after high license .....	.33

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The record speaks for itself. It is hardly necessary or profitable to cite further examples. Those given cover the east and



west, the north and south; where populations include the native and foreign, white and black. They are fair examples under all the conditions which maintain in our own State and, therefore, should be of value to us. From this data, it is impossible to draw any conclusion other than the one previously stated, viz., that under a high license local option law, reasonable in its requirements, the best results in the attempted regulation and control of the liquor traffic are obtained.

#### CONDITIONS UNDER LAW OF 1892.

In the year 1801 a law was enacted providing for commissioners of excise in towns, to grant licenses annually. The same policy was continued by the general act of 1830. After the prohibitory act of 1855 was declared unconstitutional in 1856, as heretofore stated, the State was practically without excise law, and liquor was sold as other merchandise until 1857, when another statute was passed providing for a board of excise in each of the counties of the State. This law, with various amendments, remained in more or less active control until the act of 1892 was passed, which act continued boards of excise in the several towns and cities of the State. The members of these boards were elected in the towns and appointed in the cities, and were practically empowered with judicial discretion to hear complaints for violation of the law, and to grant or revoke licenses at pleasure.

At the time of the passage of the present Liquor Tax Law there were existing throughout the State 37 city, 925 town, and two village excise boards, requiring about 2,875 different officials. In addition to these, an attorney and a clerk for each board were generally employed, making a grand total of nearly 5,000 officials as against 131 at present employed, not including the incidental assistance of county treasurers.



Under all systems of local control of excise matters there has been a demoralizing laxity in the enforcement of the statutes. The reason becomes plain when the circumstances and methods under which local officers worked are examined.

From all the boards of excise that were operating under the law of 1892, this Department has received a report giving as complete statistics as could be obtained, showing the number of licenses of different kinds granted by them and in force at the time the Liquor Tax Law took effect, and the amounts charged therefor at maximum and minimum rates.

These reports show many curious facts in regard to the manner in which the law was administered, and a study of the same makes clear to some extent, at least, a few of the reasons why that law was so openly violated, its tax provisions so successfully evaded, and the blackmailing schemes for extorting tribute from liquor dealers so many and so easy, all of which worked great injury to the liquor trade and to the public, and constantly brought the law into disrepute.

There was no uniform application of the law throughout the State. In some cities great difference existed in the methods of assessing license fees, and often dealers who were apparently doing a business under the same circumstances were charged widely varying fees for the privilege. Some boards issued licenses on the installment plan, while some even gave credit for the whole amount, and in these cases it is mostly still due.

In certain places liquors were sold as freely as other merchandise, without pretense of license or payment of any fee whatever, the entire law being openly and notoriously ignored. Some boards were said to give verbal permission instead of issuing a

license. In other localities, much less than the minimum fee established by law was accepted, and in almost all cases the minimum fee was the one most frequently exacted. Sometimes localities absolutely neglected to elect boards of excise, as provided for by statute. A few boards were said to give dealers a permission to traffic only when the applicant had the endorsement of a local referee who was usually a political leader.

The excise boards being empowered with judicial discretion gave every opportunity for arbitrary and whimsical action on the part of the officials in issuing, refusing or taking away licenses.

Positions upon the local town and city boards were naturally distributed as political favors, quite often with the object of strengthening one political party or another by winning the liquor dealers' votes and influence, and without the least idea of giving the law any decent administration, or the community any benefit or protection thereunder.

It can readily be seen that under such a system, controlled by 2,892 officials comprising 963 boards of excise, of widely varying opinions and prejudices regarding the traffic, neither the liquor dealer nor the public had any substantial rights that could be practically enforced.

The consequent uncertainty and irregularity in the control and treatment of the traffic necessarily led to much personal bitterness and local strife. The prestige to be obtained through administration of the excise law was considered a political advantage in local elections. So spirited were the conflicts in many communities for control of the excise board, and so poorly were the promises to the people kept by the officials elected, that public sentiment became demoralized, and the law was treated with indifference and contempt by the very citizens who, under other



conditions, would have favored its fair enforcement and given beneficial aid to uphold public officers in the discharge of their duties thereunder.

It is not surprising that a law giving judicial discretion to arbitrary boards exercising absolute control of the retail liquor interests of the State, and capable of such conflicting constructions, should have been administered practically without any benefit to the public.

The fact that the local boards were directly or indirectly elected, in itself threw the whole matter into the cauldron of politics, and made the administration of the law subject to the control of local politicians. Under such conditions the policy maintained by any board might be reversed at the next local election. The system precluded the collection of any general statistics of value.

There were hardly any authoritative court decisions to be followed in a multitude of conflicts that necessarily arose. Aside from actions arising under the so-called civil damage act, there were for fifty years prior to 1896 very few decisions upon liquor questions in all the reported cases; while since 1896 more than three hundred important decisions have been obtained through the efforts of this Department, all of which are contained in the law reports of the State, besides numerous decisions rendered without opinion.

It is surprising that there should have been so little litigation over matters involving such large interests as those of the retail liquor trade. Yet when it is remembered that the privilege to traffic was granted by local excise officials largely as a matter of favor it is no wonder that dealers were not disposed to fight for

their rights in the courts, but preferred a compromise with those who had power to grant the privileges.

Naturally, in view of the wide discretion accorded to local boards of excise there existed no apparent desire to establish any principles of law defining that discretion or limiting its exercise, or to obtain decisions of the higher courts on questions which such boards themselves assumed to finally settle.

The fact that members of the local board were elected at the same election with town officials necessarily connected the excise question intimately with other issues upon which other candidates were seeking elections. Thus towns and cities often had their political complexion changed one way or the other entirely through the influence of excise matters involved in the election, to the exclusion of all other questions.

Probably the best illustration of the manner in which the enforcement of the law was hindered because of the political situations, is shown in the manner in which the will of the people was defeated in matters relating to local option, which could only be exercised indirectly, depending upon the election of commissioners supposed to be for or against license, but who were legally free to do as they pleased after they were elected, and who often sadly disappointed their constituents by acting directly opposite to what was expected or promised. The electors could not vote directly upon the various propositions, but were forced to deputize commissioners who might prove untrue to the trust reposed in them, and thus nullify the will of the people. As other local officials, whose duty it was to enforce the penal provisions of the law, were elected at the same time and upon the same tickets with the members of the excise board, often receiving their support and that of their friends at the polls, they were not disposed to



take any independent steps to enforce the law, but preferred to leave all such matters in the hands of the excise officials, feeling that it would be ingratitude to interfere with their policy after having been elected at the same time and receiving the assistance of such excise officials in their election.

The lack of uniformity in the construction and application of the law did not tend to gain for it that degree of respect and obedience which follows a general system and well-outlined policy, with established precedents for administration and enforcement. The public did not know what the law was, nor how it should be administered or enforced. The people had become so accustomed to the arbitrary action of excise boards that the matter of enforcement was looked upon as personal with the excise officials, rather than one which should be attended to by local police officers and public prosecutors, as in the case of other criminal offenses.

This public opinion was widespread, and it is a fact that there were large communities in the State where a conviction for a violation of an excise statute was never had prior to 1896.

From the opening of the century there has been an effort more or less earnest, too often spasmodic, and almost continuously faulty, to enact some controlling and regulating legislation affecting the liquor traffic. The effort, while commendable, has been unfortunate in results, and a disappointment to the people.

Laws appeared upon the statute books that were unread and unenforced; others in the hands of the vicious became weapons of offense against, rather than defense to, the mass of citizens; still others were so faulty as to be unjust to all. Many license boards were controlled by political influences of the lowest kind, while others failed through inertness or ignorance to properly

perform their duties. The honest liquor seller, and the earnest temperance advocate as well, found themselves at the mercy of conflicting legislation, and baffled by politicians and venal officials.

In short, the mass of liquor legislation from 1801 to 1896 was so contradictory, uncertain and unsatisfactory that abuses thereunder were more frequent than benefits, resulting in a constantly growing dissatisfaction on the part of the average citizen, and a yearly increasing disregard of all laws. Such in general was the condition of liquor legislation up to the passage of the present law.

I have dwelt at length upon this subject, not for the purpose of criticising previous measures, but rather to present a statement of the condition of excise affairs in the State at the time of the passage of the Liquor Tax Law, because such conditions, and the general public experience, opinion and sentiment were the influences to be dealt with in the organization and administration of the Department, and must be understood in order to comprehend the great difficulties and embarrassments which arose in the establishment and conduct of the office during the first years of its existence.

That a change of the liquor laws was one of the pressing needs of the State had been recognized for years, but all efforts to produce a bill which should remedy the glaring evils which existed and avoid equal or greater ones had never been successful. Too many proposed acts had been drawn in the light of political interest alone, and too few with singleness of purpose to regulate and control the liquor traffic according to sound business rules and the principles of justice. The present Liquor Tax Law was



prepared, introduced, criticised, and, after long and earnest debate, revised and passed.

At first very many people who were friendly thereto had grave doubts of its successful operation, and its enemies prophesied that it could never be enforced, and would not remain on the statute books for two years. But results have banished the fears of friends and disappointed the hopes of enemies, and have reflected credit upon its promoters and the party and Legislature through whose efforts it became a law.

In 1898, before the law was fairly in operation, its repeal was made a party issue, but the party making its repeal an issue was seriously disappointed at the result, and since that time has carefully refrained from making any attack on the law in its political campaigns. This indicates that public opinion sustains the law and its administration.

#### **DISTINCTIVE FEATURES OF THE PRESENT LAW.**

The Liquor Tax Law, known as the Raines Law, made a complete change in the administration of excise matters in this State. Its general restrictive provisions do not vary materially from those of former excise statutes. It abolished the local town and city excise boards, which had existed in one form or another since the creation of the State government, and imposed the duty of issuing licenses and collecting the liquor tax upon county treasurers and special deputy commissioners working under the supervision of a State Commissioner of Excise.

The discretionary power formerly possessed by the local boards of conducting investigations and determining whether or not a license should be granted, is entirely abolished under the Liquor Tax Law, and the duties of the officers issuing the certificates

are entirely ministerial. If the applicant by a sworn statement brings himself within the provisions of the statute, pays the fee and gives a satisfactory bond, he is lawfully entitled to obtain and hold the liquor tax certificate applied for.

After a certificate has been granted the power to determine whether or not it has been illegally obtained, or is legally held, is placed in the courts, and litigation concerning such matters is conducted in proceedings provided for by the statute, similar to those in other civil cases.

Under this system the courts are designated as the tribunals through which legal rights in excise matters are to be determined in accordance with uniform and firmly established principles of justice.

To guard against certificates being obtained by false statements, and for a further protection to the public, the Legislature so framed the law as to give any reputable citizen a right to institute a revocation proceeding thereunder to cancel any certificate unlawfully obtained or held.

To protect the statutory rights of liquor dealers, the law provides for a certiorari proceeding to compel the proper officers to issue certificates when applicants have made the necessary application statements, filed an approved bond and paid the required tax. The fixing of definite and uniform tax rates for each locality, based on population, and the distribution of the tax, one-third to the State, and two-thirds to the locality where collected, were distinct departures from the old system.

The local option provisions of the Liquor Tax Law are also radically different from all former acts, and electors in any town may now vote every second year directly as to whether traffic in that town shall be absolutely prohibited or carried on under one



or more of the four conditions set forth in section 16 of the act, without having the question obscured or results affected by the personality or politics of candidates. The principal distinctive features between the Liquor Tax Law and the excise statute of 1892 which it superseded, are as follows:

The administration of the former was under the control of local excise boards. For the administration of the latter, a new State department was created under the direction of a single State Commissioner of Excise.

Under the former, the tax rate, between a minimum and maximum established by law, was fixed, and licenses were issued or revoked practically in the discretion of the town or city excise board. Under the latter the tax rate is uniform throughout the State, based on population, and liquor tax certificates are issued and the tax collected by county treasurers and special deputy commissioners of excise, who have no discretionary powers and are ministerial officers only.

Under the old law excise boards were empowered to subpoena witnesses and had judicial functions to determine whether or not a certificate should be granted or continued. Under the present statute, the courts are designated as the tribunal through which to determine whether or not a certificate has been unlawfully obtained or is lawfully held.

Under the old law all of the tax moneys were given to the town or city where collected. Under the Liquor Tax Law, two-thirds of the tax moneys go to the locality and one-third to the State.

Under the old law local option could only be exercised through the election of excise boards, who were legally free to do as they pleased, and who often sadly disappointed their constituents by doing very differently from what was expected or promised. Un-

der the present statute the electors may vote directly upon the questions before them.

#### **FORMATION AND CONDUCT OF THE EXCISE DEPARTMENT.**

The Excise Department of the State of New York was created by chapter 112 of the Laws of 1896, and the present Commissioner was appointed April 1, 1896.

The act establishing the Department was full and explicit, and inaugurated an entirely new and unexampled system of State control of the liquor traffic. It is remarkable that a law creating so important a branch of the State government, affecting directly the business of more than thirty thousand citizens, and indirectly the interest of the entire tax-paying population, necessitating the employment of a large force to properly execute it, producing an income to the State of more than twelve millions of dollars annually, and resulting in an absolutely new and untried system for solution of one of the most vexatious of all State or municipal questions, should have proven itself so complete, far-reaching and perfect, as the results of the past five years have demonstrated. Its success reflects the highest credit upon those by whose efforts it was placed upon the statute book.

Immediately upon the passage of the law, it became necessary to at once find and furnish suitable quarters for the Commissioner and the several deputies, employ competent assistants, formulate required blanks, and enter into extended correspondence with the boards of excise then existing in nearly every county in the State.

The situation was made most critical and embarrassing, as but one month was allowed for the vast amount of work required for the inauguration of the new system, and not one of the sixty



or more clerks or assistants immediately required, could legally be employed without vexatious delays, as the civil service laws and rules seemed to have no provision for an emergency of this kind.

The demands were imperative and the labor onerous, and it was only by the united work of all who were assembled as aids that any force and effect was given to the statute within the first ninety days.

It is not out of place at this time to express the satisfaction which resulted from the earnest and capable efforts of all connected with the inauguration of the Department, and to certify to their individual merits and the efficiency and value of the service they rendered.

For nearly three months the labors of the entire force were unremitting, often for fifteen hours each day, until the machinery of the law was properly installed and in successful operation. Nor was the active work to be performed the full burden which fell upon the Department, for there was found to exist not only the expected opposition of the enemies of the law and of all restrictive or licensing statutes, but there also developed an almost universal public misconception and misconception of the act, and of the duties and powers of the Excise Department thereunder, which added very materially to the responsibilities and labors, as well as embarrassment, of all connected therewith.

It was more or less generally understood, and that understanding was willingly endorsed and promoted by opponents of the law, and by those in authority who desired to shirk responsibility and relieve themselves of official duties, that the enforcement of the

police and peace regulations under the act was the particular duty of the newly created Department and its sixty special agents.

Resultant therefrom the Department received thousands of complaints, verbally and by letter, demanding an immediate interference in local affairs for the prevention or suppression of alleged crimes or disorderly practices, more or less connected with the liquor traffic; all of which were purely matters for local police regulation. While these requests were entirely outside the duty or power of the Department, they necessitated a most voluminous correspondence, and consumed much valuable time.

This condition continued for more than three years and even at the present time it is often necessary to reply to complaints received, explaining the purpose and extent of the law, and pointing out the duty of town, city and county authorities, as distinguished from that of this Department.

#### SPECIAL AGENTS.

The Excise Department is not a police or detective force; its special agents have no power of arrest, except that given to every citizen by the criminal code.

Immediately following the organization of the office force came the necessity, under the act, to select and appoint 60 special agents to assist deputy commissioners and county treasurers in the collection of the tax; to prevent violations or evasions of the law which impair its revenue, and to enforce and collect fines and penalties for its transgression. This duty calls for great care in its execution, for these men are designated by the act as confidential agents of the State Commissioner, and as such their performance of duty, or failure to perform, would reflect credit or discredit upon the entire Department. The original force of



special agents as selected under the rules of the Civil Service Department, has been changed as the interest of the service seemed to require, but most of the men who are to-day acting in that capacity have proven their worth, and, benefited by the experience of nearly five years' service, are thoroughly efficient and capable. Upon this force, and its honest and efficient work, largely depends the success of the law.

All criminal violations of the Liquor Tax Law must be punished by and through the local grand and petit juries, under the direction of district attorneys, and while the Department is and always has been willing to lend all the aid in its power when so requested, it has sought to avoid interference with the legally constituted authorities in any part of the State.

#### **DISTRIBUTION OF LIQUOR TAX AND SPECIAL ENUMERATION.**

The proper assessment and distribution of the liquor tax, dependent upon the population, is one of the important duties of the Department. The act fixes the tax according to population, authorizing the use of the latest State enumeration, and, in certain cases, the latest United States census to that end, and empowering the Commissioner, in his discretion, to cause a special enumeration of newly incorporated villages and cities not appearing in either such census. In addition, he may establish an arbitrary line or limit around any hamlet or unincorporated village exceeding twelve hundred population, and cause an enumeration to be made thereof and he may also cause territory annexed to cities, but not in the same judicial district, under certain conditions, to be enumerated and assessed.

Without accuracy in these several estimates of population, it can readily be seen that the State stood in grave danger of loss.

The uncounted districts, hamlets, and city additions, fell into that class designated in the act as "all other places," where only the smallest tax could be imposed, while it often occurred that an accurate enumeration placed the localities under a much higher rate.

During the past five years an enumeration has been made by this Department of 98 separate localities, containing 282,399 people. This has been at a total expense of \$4,391, and has resulted in an increased income to the State of over \$200,000 annually, or \$1,000,000 during the entire term. This work has been done by the special agents of the Department with such temporary assistants as were found necessary in large towns.

#### LIQUOR BONDS AND BONDSMEN.

Section 18 of the Liquor Tax Law requires as a prerequisite to the issuance of a tax certificate that the applicant shall file with the proper authority "a bond to the people of the State of New York" in the penal sum of twice the amount of tax for one year and conditioned, briefly, that the applicant will not permit gambling on his premises nor suffer the same to become disorderly, nor violate any of the provisions of the Liquor Tax Law, and that all fines and penalties and any judgment therefor will be paid with all costs allowed. The same section further directs that such bond shall be executed by the applicant as principal, and also by a corporation duly authorized by the laws of the State to issue surety bonds, or by at least two sureties, one of whom shall be a freeholder. In the latter event the affidavits of such sureties shall be annexed to said bond, to the effect that each of them is worth double the penal sum named, over and



above his property, exempt from levy and sale on execution, and over and above his just debts and liabilities.

During the past five years the total number of liquor tax certificates issued by this Department has been 153,944, each requiring an accompanying bond.

The business thus created was new, and it was at once eagerly sought by the several surety companies operating within the State, to the end that competition reduced their fees therefor to a very low sum, and nearly or quite nine-tenths of the business was done by them. In some instances, however, either because of the isolated situation of the applicant or because the surety companies declined to issue a bond, private or individual bondsmen were offered, and were accepted by the county treasurers and the special deputy commissioners authorized so to do.

Of the bonds taken during the past five years, actions to collect thereunder for various violations of the law have been brought in 166 cases. In all cases brought against surety companies the penalties have been collected.

#### CIVIL PROCEEDINGS AND LITIGATION.

The power vested in the Commissioner of Excise to bring civil actions for penalties, and upon forfeited bonds, is a great aid to the proper execution of the law. Were it not for this authority, in many cases infractions of the law would go unpunished, owing to the utter failure or indisposition of local authorities to enforce proper criminal prosecutions. The actions for and collections of penalties against dealers, and the suits and recoveries against bondsmen have probably done more to create a wholesome respect for the Excise Law than all efforts in other directions.

In addition to the practical benefit resulting from such civil actions, as represented in the sum of nearly \$100,000 collected, there has also been a moral influence of infinitely more value. It is the impulse such litigation has given to the slow-moving criminal machinery of the localities, resulting in the indictment and punishment of a number of those liquor dealers who have heretofore disregarded the law with impunity.

During the early years of the Liquor Tax Law, it was almost impossible to obtain any active assistance from local criminal authorities in the enforcement of it, but since the Department has successfully prosecuted civil actions against violators of the act and recovered upon the surety bonds of dealers who disobeyed its provisions—such actions being based upon the same evidence which had been submitted to the various local officials and by them disregarded—a new impulse has made itself apparent and the proper officers have taken steps to enforce the law and punish those who break it. Doubtless this arises from a somewhat better knowledge and understanding of the law, but it also comes from public sentiment which always upholds the successful enforcement of any meritorious statute.

Further, the fact that many liquor dealers are merely representatives of parties whose names do not appear, but who are the real parties in interest whose money supports the business, who receive the larger part of the profits, and who are compelled to pay any fines or penalties imposed, forces all such parties to oversee the acts of their agents and prevent them from infractions of the law which would be expensive.

Then, again, the surety companies, having found the courts agreed in holding them liable for violations under their bonds,



are exercising a higher degree of care in the issuance thereof and thus by natural selection securing a better class of retail dealers.

When the Excise Law first went into effect the various bond corporations acted upon the theory that the bonds issued were not to be prosecuted until after criminal proceedings had been successfully instituted and brought to a conclusion; and with the past history of the almost universal failure of every excise law in that regard, they considered their possible liability very small. For that reason bond rates were astonishingly low, and the competition for the business between the several corporations active.

As soon, however, as the Appellate Courts had determined the liability upon liquor bonds based solely upon violation of the law irrespective of any criminal prosecution, the surety companies realized the true force and effect of the act, their liability thereunder as bondsmen, and at once increased their rates, made examination as to the character of those for whom they issued bonds, and to some extent exercised their influence to prevent violations of the law.

The result has been a diminution in number of places of the lowest class selling liquor, for some of whom the surety companies absolutely declined to issue bonds at all.

The general litigation incident to the enforcement of the law has naturally grown from year to year. In 1896, from April 1st to the end of the fiscal year, September 30th, there were 65 cases; for the year ending September 30, 1897, there were 192 cases; for the year ending September 30, 1898, there were 191 cases; for the year ending September 30, 1899, there were 355 cases; and for the year ending September 30, 1900, there have been 387 cases. At the close of the year 1900 there are more than 200

cases on the law docket of the Department in the several counties of the State yet undetermined.

To properly care for this litigation has required the best efforts of the attorneys engaged, to the end that legal determination of many important questions could be arrived at with promptness. A single decision of the Court of Appeals may so define the Excise Law as to save hundreds of thousands of dollars to the taxpayers of the State, and as well to judicially fix the rights of those who traffic in liquor. As has been stated, prior to the passage of the present law there were very few final decisions in the reports of this State affecting the rights and liabilities of liquor dealers, or the interests of the people in relation thereto, so that the new law has had to be passed upon by the courts in almost every instance where important questions arose.

The work of the law department has become thoroughly systematized and now proceeds with all possible celerity and with the least possible expense. Whether it will continue to increase in volume cannot now be foretold, depending upon the activity or interest of local police and peace officers and citizens generally in sustaining the law.

In so far as each locality enforces the law, in just so far does such endeavor establish a respect for the law that lessens the burden of its enforcement there and elsewhere.

#### LOCAL OPTION.

The experience of the five years past establishes beyond question the efficacy and work of the local option sections of the Liquor Tax Law. By those provisions home government is retained, and while a general law operated through a State department supervises the liquor traffic in every town and county,



each town can primarily decide whether liquor shall be sold within its limits and under what, if any, limitations as defined by the law.

A little study of the operation of local option is of interest. In March, 1896, just prior to the passage of the present act, 659 towns in the State were "license" and 283 "no-license." In 1897 the "license" towns had increased to 680 and the "no-license" fallen to 262. In 1899, there being 9 less towns than in the former years, the standing was "license" 657, "no-license" 276.

Many of the towns which were license towns in 1896 have changed to no-license or partial license, and about the same number which were no-license have changed to license or partial license. There seems to be a fluctuation of public sentiment, not strong, but more or less continuous. Some towns have tried license, changed to partial license, and settled on no-license, while others have passed from no-license to full or partial license during the same time.

These changes indicate a public opinion unaffected by politics. Many counties which gave large partisan majorities were strong license counties, while other counties where all the towns had voted no-license gave even larger majorities for the same ticket, thus showing that local option under the present law affords an opportunity for the free and untrammelled expression of personal opinion, absolutely irrespective of party affiliations.

#### PAYMENT OF REBATES ON LIQUOR TAX CERTIFICATES.

During the first three years of the law's operation, the number of rebate claims presented increased annually, as will be seen by the comparative tables of yearly receipts and disbursements which follow.



As dealers became more acquainted with the rebate provisions of the statute they were more willing to undertake business ventures in the traffic, knowing if they failed they would be able to draw back a pro rata amount of the license money paid.

The decisions of the courts recognizing liquor tax certificates with the attendant rebate privilege as a qualified form of property which may be conditionally assigned as security, have given certificates a certain commercial value, so that persons making a business of giving financial aid to retail liquor dealers have from year to year become more and more willing to advance money and take such conditional assignments as security. A large number of surrender cases have grown out of such dealings.

#### Surrenders by temporary dealers.

Annually a large number of certificates are taken out, and almost immediately surrendered for rebate by persons engaged temporarily in the traffic for a few days or a few weeks. In the country districts this is done generally for circus days, picnics, fairs and the like or at summer resorts when the crowds at such places are largest. In cities it is practiced at times when there are any occurrences which attract unusual crowds. The regular dealers who run their places of business and pay their taxes the year around have complained bitterly against those provisions of the law which permit occasional traffickers to take out a certificate which is used on some holiday only, and then draw back as rebate almost the full amount paid therefor, thus subjecting the regular dealer to an unfair competition by tramp sellers who, in a short period, energetically scoop the cream of the year's business which would otherwise go to those who traffic the year around and are legitimately entitled thereto.

These surrenders, made by temporary dealers and those encouraged by certificate issuing officers to obtain the collection fee on a new certificate, burdened the Department with a large and increased number of extra rebate accounts, and caused the State considerable expense in their audit and payment. To protect the regular dealer against the complained-of competition of the occasional trafficker and to discourage the increasing tendency of irresponsible parties to experiment in the traffic, the Legislature in 1900 amended section 25 of the law so as to require a deduction of \$15 from each rebate paid. The effect of this change has been apparent. Since May 1, 1900, the number of certificates surrendered has considerably decreased as compared with a like period of months for the previous year. The change has benefited the revenue and improved the general tone of the traffic, as those intending to trade for a short time only were generally reckless violators of the law.

From surrenders made by assignees, receivers, attorneys in fact, administrators, executors, and others in a representative capacity, many complicated law questions arise which necessitate considerable litigation for their determination. Often several persons will claim rebate upon the same certificate, and all of them present apparently good written assignments executed by the certificate holder.

These adverse claims necessarily lead to some delay in payment of rebates about which they occur, and when it cannot be determined to whom the money is lawfully due, the whole is withheld until the claimants have settled the case, or had their differences adjusted at court.

Sometimes claims are presented to the Department through spite or malice, the claimant hoping thereby to prevent payment



of rebate to some one lawfully entitled thereto. Not infrequently attempts are made by certificate holders to repudiate good-faith assignments, or to surrender a certificate unbeknown to the assignee, in an attempt to defraud the assignee by obtaining the rebate before he became aware of the surrender. All these conditions require close consideration of the questions involved, a knowledge as to the actual facts of the case, and a consequent voluminous correspondence.

#### Traffic after surrender of certificate.

Endeavors are often made to use the rebate provisions of the law to hoodwink local police authorities and defraud the State of its revenue. In this attempt the dealer obtains a certificate in the regular way on May 1st, or upon commencement of traffic by him, and posts it in his place of business long enough for the police and other people in the neighborhood to know that a certificate has been obtained for the premises. As soon as it is thought safe, the certificate is surrendered for rebate, and the traffic continued without one. This is a favorite scheme of crooked dealers for the last months of the certificate year. The practice became so flagrant that I soon found it necessary to have special agents investigate and report whether or not traffic had ceased at every place where a surrendered certificate had been held.

In many instances the illegal traffic after surrender has been conducted upon the express advice of some person holding a conditional assignment of the certificate; such party also generally holding other liens or mortgages upon the dealer's property as security for money or goods advanced. The evident idea of the assignee in such cases is that his debtor is unsafe financially,



and to get as much as possible from him at any risk. He also usually believes that the dealer is responsible only criminally for illegal traffic after surrender, and that the assignee's right to collect the rebate under his equitable assignment is not affected by the offense.

The courts have held that the right to obtain rebate on a liquor tax certificate is a contingent one, dependent upon the conduct of the certificate holder, and never accruing to him or his assignee for security until the holder has fully complied with all of the provisions and conditions of the statute.

In order that the intent and purpose of the law as a restrictive measure for the control of the liquor traffic under the police power of the State shall not be frustrated and evaded, the Court of Appeals has decided that the mere assignment of the certificate does not bar its forfeiture when the law is violated by its holder and that the interest of the assignee therein is an equitable one only, and at no time other or better than that of his assignor, the certificate holder. Generally the first thing done by a person arrested or indicted for violation of the law is to surrender the certificate in hopes of obtaining a rebate before his case comes to trial.

If information is furnished by magistrates and court clerks as required by the statute, attempts to defeat the State's interests by parties seeking to obtain rebate upon certificates, who have no right to do so, fail.

#### STATISTICS REGARDING DRUNKENNESS.

The following statement shows the arrests for drunkenness in the 41 cities and 416 incorporated villages of the State, beginning with the calendar year of 1895. It has been impracticable to obtain reports of justices of the peace throughout the whole

State; neither was it deemed necessary to do so to arrive at reasonably definite information upon the subject, as arrests of this character are usually made in villages which have police officers and police justices. Arrests in towns and trials before justices of the peace for drunkenness are very uncommon.

These statistics were gathered by inspection of the records required by law to be kept by justices and other officials before whom those arrested were brought for trial, and at first were collected and tabulated for the calendar year—the change to the fiscal year being made in 1897, when but nine months were considered.

As shown by the figures given, the average decrease in arrests closely follows the decrease in drinking places. This is probably not caused wholly by the inconvenience of obtaining liquor, but doubtless is partly due to dealers being more careful in selling to habitual drunkards and intoxicated persons for fear of losing their certificates, which are more expensive than the old licenses.

The records referred to show arrests as follows:

In 1895—Calendar year .....	80,893
1896—Calendar year .....	78,095
1897—First nine months.....	59,204
1898—Fiscal year ending September 30, 1898....	72,571
1899—Fiscal year ending September 30, 1899....	69,993
1900—Fiscal year ending September 30, 1900....	71,091

being a decrease as compared with the year 1895, from 12 per 1,000 population, to 9 per 1,000 in 1900.

See appendix for tables by counties.

## SLOT MACHINES.

In 1898, the Legislature passed a most vigorous law for the general suppression of slot machines. Notwithstanding the illegality of their use, the dealers in these gambling machines have diligently established them throughout the State, even to the extent as claimed in some localities of paying local officers a monthly bonus to induce saloon keepers to take them into their places of business.

In previous reports mention has been made of the suppression of gambling by "slot machines" in places where liquor is sold. Several civil actions have been brought by the Department, with success in each case, against liquor dealers who operated these devices. The surety companies have also done much to help abate this evil as they do not care to issue liquor tax bonds for premises where gambling is so carried on.

The slot machines have been devised in many ingenious forms so as to attract attention. It seems to be the idea of their manufacturers that if some nominal return for the money fed into the slot is given in the way of pictures, music, performing puppets and the like, the real nature of the contrivance as a gambling device will be overlooked by the courts. In this, they have been mistaken.

Although the Department has made such effort that there now remain but a few of these dangerous temptations to men and boys in any places where liquors are sold, the work has been done with some difficulty owing to the fact that in many communities the police and local judicial officers have wholly neglected to enforce the statute of 1898.

When the liquor dealer steps into his neighbor's store to find a "nickle-in-the-slot" machine in full blast, which he has been



prosecuted for using, and has dispensed with, it is most natural for him to wonder if the law is made to force him and favor others. If the statute was enforced by local authorities and these gambling machines abolished wherever found, a higher standard in public morals would be established and the enforcement of the Liquor Tax Law as to this evil, made easy and simple.

#### FAKE HOTELS.

The existence of what is termed the Raines Law Hotel has caused the criticism of many good people who virtually find in the law no other feature to condemn, as well also as the criticism of others who seek in every way to find fault with and condemn the law as a law.

The special recognition of the hotel in the law appears to have been because of the special privilege granted to the hotel of selling liquor to guests on Sunday, during hours in which the saloon is prohibited to sell. It should be borne in mind that the prohibition to the saloon of selling between midnight and five o'clock in the morning extends also to the hotel.

The laws in force prior to the passage of the present Liquor Tax Law contained the same provision and same privilege as to selling liquor by hotels that is incorporated in the present law, to wit: that under certain conditions the hotel might sell to guests with their meals and in their rooms on Sunday.

The Liquor Tax Law as to this Sunday privilege of hotels, as first enacted, was almost in the words of the previous law; but no sooner had it been enacted than many places which had been saloons, feeling that the new law would be enforced as the old law never had been, and that the violations of the saloon in respect to Sunday selling would be noticed instead of entirely ig-

nored, began to devise means by which to bring themselves within the provisions of the new law.

They assumed to do this not in fact, but by evasions and fictions such as chalking off a space on the floor and calling it a room; erecting canvas partitions and calling the several places made by these partitions rooms; by partitioning off places in cellars and attics and calling them rooms; and such was the administration of justice in many localities of the State, that the proof of such a situation was deemed a sufficient compliance with the law by the magistrate or judicial officer before whom a case for violation was brought.

To remedy this state of affairs, the Legislature, by amendments, made definite requirements as to what should be absolutely necessary on the part of a person desiring to exercise the privilege of selling on Sunday, to bring himself within the letter of the law in the construction of the sleeping rooms, dining rooms, and other matters necessary to constitute a hotel.

Many keepers of saloons who could afford the expense at once undertook to comply with these additional requirements. A careful examination of every place claiming to be a hotel, for the purpose of prosecuting those who had not complied with the requirements of the statute, showed that in a great many cases the hotel, as required by law, exists in fact.

That many of these places are not necessary for the accommodation of the public, but have been created simply for the purpose of obtaining the Sunday privilege, is undoubtedly true. Unquestionably in many instances, though not by any means in all, the proprietors of these places have attempted to recoup themselves for the extra expense of fitting their places of business to comply with the requirements of the statute for a hotel, by using the



same for immoral purposes. This the unthinking, who fail to remember the fact that no immoral resort can exist except in violation of law and largely through the connivance of the police, have charged that the existence of these places is due to the law itself. It would seem that such a charge is entirely unwarranted.

A disorderly place, whether it be called a hotel or by any other name, exists, if it exists at all, in violation of other statutes of the State than the Liquor Tax Law. The fact that the place is disorderly, if proven, subjects the proprietor to the revocation of the privilege of selling liquor at all, either on Sunday or any other day, and it would seem that in the great cities or elsewhere no place of the character which is assigned to some of these hotels should be able to exist longer than it is necessary to abolish through the process of law.

It would seem, and is undoubtedly true, that the one reason for the attempt to establish a hotel which is not necessary for the accommodation of the public, is to obtain the privilege of selling on Sunday. While the evils which attach to such places may not, in the opinion of many, be so great as to warrant the entire abolition of the cause which occasions their existence—which is the Sunday privilege—perhaps as an alternative for such remedy might be substituted an increased tax on places which propose to sell liquor on Sunday. This might have the effect to largely, if not entirely, do away with places which exist as hotels solely for the purpose of Sunday selling. It is a question for the public and the Legislature to consider.

#### **PUBLIC SENTIMENT—IMPROVED CONDITIONS.**

To give strength to any law it must have the power of public sentiment behind it. Reflection will satisfy the careful observer that a statute, be it ever so perfect, is lifeless and inert until en-



forced, and that enforcement depends upon the several authorities charged with that duty, which authorities are the direct creation of the people. Under a republican form of government the citizen is twice protected. He selects his own representatives to create the law, and he again selects his own representative to enforce it.

The weak feature of much excise legislation has been the impossibility of its honest and thorough execution. To create a law for the regulation and restriction of the liquor traffic, so constituted as to insure a prompt and just administration, and at the same time provide penalties which judges and juries will impose and that are of sufficient severity to accomplish the desired restraint upon the trade without being excessive has been shown by experience to be a serious matter.

It is a well recognized principle that under our system of public prosecution for crime, any statute having penal provisions is dependent almost entirely for its enforcement upon the strength of public sentiment in regard to the offense committed. The degree of culpability which the people see in the offense is what prompts prosecutors to act and juries to indict and convict—not the classification of the crime in the books, as many people suppose.

From the earliest times no statutes have been so indifferently enforced or so freely violated as excise laws. Juries require more evidence to convict for offenses of this character than for most others, and public officials are generally more lax in their efforts to secure convictions.

There are many matters affecting the enforcement of excise laws in every community, such as the condition and character of the population, the leading business operations, the quality of

local government, the police control and judicial administration, the habits and disposition of recognized local leaders, who, although holding no official commission, usually influence if they do not absolutely control and direct local officers.

Experience, however, has shown that the provisions for taxation in laws controlling the sale of liquor are more easily enforced than those for moral regulation. This is demonstrated in the workings of the United States internal revenue acts, which are revenue acts pure and simple, and for which the government secures good observance.

In most localities of the State there has been a constantly improving condition of public sentiment, to the end that violations of the Liquor Tax Law which were almost universally overlooked by the local authorities are now prevented or, if not wholly prevented, are very much lessened by the punishment of those most openly offending. Such action has already produced its most wholesome effect throughout the State.

The most bitter and persistent defiance of the law has been shown in towns voting no-license, under the local option provisions. As might be expected the Department has had more complaints from these no-license localities than from any other. Yet where district attorneys and judicial officers have shown a disposition to give effect and force to the vote on this question, a radical change has come over the attitude of those who at first proposed to defy the law, and who under all former local option laws had successfully defeated the expressed will of the people.

The numerous calls for statistics giving results of the law show that the people are becoming better acquainted with its general theory and intent as well as the means for its enforcement and its general results. The increasing demand for copies of the



statute and legal decisions thereon indicates active and continued interest and a general improvement in the tone of public sentiment.

Year by year since its adoption the fuller understanding of the act, and its fair and equitable construction, has to a great extent won the favorable opinion of the better class of liquor dealers as well as citizens generally, until it can to-day be said that the greater part of law-abiding citizens interested in the traffic in all its various branches favor the law, and to considerable extent assist in its enforcement. The uniformity in the law and in its construction and application has commended it to those most interested.

Reputable dealers, whose traffic is open and legitimate, have satisfactorily adapted their business to the provisions of the new law without complaint. Their greatest concern is for protection against the illegitimate competition of dishonest dealers, who bring and always have brought prejudice and ill-repute upon the trade in general by their vicious and illegal practices.

The moral effect of a proper enforcement is beneficial almost beyond calculation, and it is with satisfaction that the Department notes the increasing activity and improved conditions above mentioned.

#### AMENDMENTS.

The law has, from time to time, been amended to meet apparent defects, more particularly in its administrative features, until it is now working smoothly and satisfactorily.

No radical change in its main features and general scope have been made, nor are any such changes desirable.

It is unreasonable to expect a fair observance and enforcement of an ever-changing law which affects and disturbs large busi-



ness interests. Opportunities to adjust business to the law without material loss, and a knowledge of its provisions by those whom it affects, as well as those whose duty it is to enforce it, requires that frequent changes be avoided. The amendment suggested by the Governor in his message, namely, that parties bringing actions against dealers for violations of the Liquor Tax Law be required to make the State Excise Commissioner a party entitled to notice, and taking away their power to settle or compromise such actions without the Department's consent is one which would cut off a serious evil which, as mentioned and explained by the Governor, has sprung up.

Such a provision would place much additional labor and responsibility upon this Department, as many more civil actions are brought by private citizens than by this Department, and I most respectfully suggest that if such an amendment is made that in all cases where settlement, compromise, or discontinuance of such civil actions are made that the same shall only be allowed upon the approval of the court in which the action or proceeding is pending, and upon order therefor duly entered.

His suggestion that criminal prosecution and punishment is of greater effect than civil proceedings is particularly true, and no more harmful doctrine could prevail than the one that the law must depend chiefly on civil prosecution for its enforcement; any amendment which the Legislature may pass to insure certain and speedy punishment, by and through the criminal courts, of those who evade or defy the law will add greatly to its strength, and diminish the need of resorting to civil remedy, which in many parts of the State is still the only means of enforcing respect for and obedience to the law.

The Governor also makes a further recommendation, with a view of suppressing colonization of illegal voters in hotels, to the effect that this Department be given authority to call upon any hotel, or so-called hotel, having a liquor tax certificate, for a list of its permanent guests. That very many of the lower order of hotels have been used for the purpose of colonizing and harboring illegal voters is a well-known fact, as appears by evidence developed in several prosecutions brought by this Department against such places.

#### SUMMARY.

At the time the Liquor Tax Law was passed in 1896 it was subject to much hostile and bitter criticism by its enemies, and its friends had many misgivings for its success. In some localities, especially where the liquor traffic had been conducted for years without regard for any law, and in some instances without payment of any license fee whatever, the dealers were defiant, declaring they would never pay the tax, that the law could not be enforced, and that within a short time it would be abandoned. In this attitude they were encouraged by many persons who thought it to their advantage, either for political reasons or otherwise, to ridicule and condemn the statute and make the work of its enforcement as difficult as possible. There were public prosecutors and police officials who declared they would never enforce any of the provisions of the act, and magistrates who would promptly discharge any person brought before them for an excise violation without pretense of a decent investigation of the case.

Through misrepresentations as to its nature, many people were led to believe that the general purpose of the act was to create a huge political machine, furnishing sinecures at the expense of



the State for hundreds of political workers and that the special agents of the Commissioner constituted a police force having exclusive control of all crimes growing out of the sale of liquors.

Nearly five years' experience has proven that the hostile predictions of the enemies of the act are signally false. It has also proven that the tax provisions of the law cannot be successfully evaded, and that as a restrictive measure for the control of the liquor traffic it has proven even more satisfactory than hoped for by its first friends and advocates.

The law abolished the offices of nearly five thousand local excise officials and placed the administration of excise affairs under the supervision of a single State department. It gave liquor dealers and the public rights they can enforce in the courts, something they never before enjoyed. It took the problem of controlling the liquor traffic practically out of politics. It appropriated one-third of the revenue collected to the State, which formerly went wholly to the towns and cities where collected. It raised the license tax and made certain that it must be paid uniformly and promptly.

Since the organization of the Department, in 1896, the Commissioner has made a good-faith effort to observe and enforce the letter and spirit of the law without partiality. Radical and extreme measures have been avoided and drastic remedies have only been used to meet and repress vicious violations and open defiance of the statute.

Since 1896 the Department has collected over sixty-one millions of dollars; about twelve and one-half millions annually, or four times the revenue possible under the prior Excise Law. The expense of collection has been about  $2\frac{1}{2}$  per cent. Under the old law it was about 8 per cent.



The number of places selling liquor in the State has been reduced 6,000, while the population has increased over 10 per cent. Statistics show that the arrests for drunkenness have decreased from twelve, under the old law, to nine under the present statute, for each one thousand people in the State.

The Department has furnished much evidence upon which criminal proceedings have been conducted by public prosecutors, often with success in localities where convictions for excise violations were never before known. It has carried on an extensive litigation, through civil proceedings, for enforcing the statute where the people's interest demanded, and obtained from the courts a great many decisions firmly establishing the law and defining the rights of both liquor dealer and the public. It has collected many statistics of value, bearing on the liquor problem, which was impossible under the former system of excise management.

The Department has enumerated many of the villages of the State, where such course was necessary to determine the proper tax rate therein, and by this work saved the State's revenue hundreds of thousands of dollars.

In its correspondence the Department has rendered many thousand rulings upon questions concerning the law, which have been necessary in advance of court decisions on the points involved, and furnished and distributed many statistics and much information, which has been appreciated by those interested in the excise question.

Since the passage of the law the tone of public sentiment for its enforcement has steadily improved as the people have become better and better acquainted with its provisions and results, and have learned that, like other laws, its enforcement depends largely upon themselves, and whether or not they require their representatives to perform their official duties.

## COLLECTIONS

on account of

## FINES, PENALTIES AND FORFEITURES.

*Bond Actions.*

1897-8 .....	\$1,200 00	
1898-9 .....	21,723 54	
1899-1900 .....	30,572 20	
	<hr/>	\$53,495 74

*Penalty Actions.*

1897-8 .....	\$600 00	
1898-9 .....	2,467 24	
1899-1900 .....	319 62	
	<hr/>	3,386 86

*Costs.*

1897-8 .....	\$1,303 40	
1898-9 .....	1,890 93	
1899-1900 .....	3,139 45	
	<hr/>	6,333 78

Fines collected from sureties on liquor tax bonds. 1,384 55

Rebates saved in revocation proceedings instituted  
because of traffic after surrender of certificate.. 5,739 11

Rebates saved in rebate actions..... 1,979 15

Total collections in civil cases..... \$72,319 19

Collections reported by county treasurers in  
payment of fines imposed upon conviction in  
criminal cases, on evidence furnished largely  
by the Department:

1896 .....	\$125 00	
1896-7 .....	5,719 32	

1897-8 . . . . .	\$9,095 00	
1898-9 . . . . .	10,572 00	
1899-1900 . . . . .	22,582 14	
	<hr/>	\$48,093 46

Total civil and criminal collections prior to September 30, 1900 . . . . .	\$120,412 65
Collected since September 30, 1900, upon judg- ments in civil cases . . . . .	29,967 70
Collected since September 30, 1900, from fines in criminal cases reported by county treasurers . . . . .	6,323 00
	<hr/>
Total to date . . . . .	<u>\$156,703 35</u>

One hundred and eighty-four certificates have been revoked through actions brought by the Department, and 254 cases have been reported in the official State reports.

#### COMPARATIVE STATEMENT OF CERTIFICATES IN FORCE

Under the last year of the old law and the years 1896-97, 1897-98, 1898-99 and 1899-1900, of the new law.

Licenses reported in force April 30, 1896 (last year of old law) . . . . .	33,437
Liquor tax certificates in force September 30, 1897 (new law) . . . . .	27,903
Liquor tax certificates in force September 30, 1898 (new law) . . . . .	27,897
Liquor tax certificates in force September 30, 1899 (new law) . . . . .	27,739
Liquor tax certificates in force September 30, 1900 (new law) . . . . .	27,747



Reduction in places first year of new law, as compared with last year of old law.....	5,534
Reduction in places second year of new law, as compared with last year of old law.....	5,540
Reduction in places third year of new law, as compared with last year of old law.....	5,698
Reduction in places fourth year of new law, as compared with last year of old law.....	5,690

The above statement shows that the places selling were largely reduced by the present law, and are not increasing, notwithstanding the steady increase of population.

#### COMPARATIVE STATEMENT OF NET RECEIPTS

Under the last year of old law and the years 1896-97, 1897-98, 1898-99 and 1899-1900 of the new law.

##### Year 1896.

Total receipts under the old law for twelve months ending April 30, 1896 .....	\$3,172,376 58
*Expenses of collection for same period .....	252,782 77
Net revenue in localities where licenses were issued .....	2,921,268 62

Ratio of expense of collection to amount collected 8 per cent.

Expense of collection under old law does not include expense of enforcing police provisions to any appreciable extent, which item constitutes a large part of the expense under the present law.

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\* Includes \$1,674.81 expense of excise boards in no-license towns.

## Year 1896-97.

Total receipts under Liquor Tax Law from October 1, 1896, to September 30, 1897, inclusive..	\$12,268,341	14
Rebates paid during above period...	\$471,579	21
County treasurers' fees .....	61,518	69
Expenses of department.....	263,655	32
	<hr/>	796,753 22
Net revenue .....	\$11,471,587	92
	<hr/>	

Ratio of expense of collection to gross amount collected 2.65 per cent.

Expense of collection covers all expenses of the maintenance of the Department.

## Year 1897-98.

Total receipts under Liquor Tax Law from October 1, 1897, to September 30, 1898, inclusive.....	\$12,640,708	01
Rebates paid during above period...	\$815,988	86
County treasurers' fees.....	60,277	31
Expenses of Department.....	264,317	94
	<hr/>	1,140,584 11
Net revenue .....	\$11,500,123	90
	<hr/>	

Ratio of expense of collection to gross amount collected 2.567 per cent.

## Year 1898-99.

Total receipts under Liquor Tax Law from October 1, 1898, to September 30, 1899, inclusive..	\$12,643,593	64
Rebates paid during above period...	\$921,475	88
County treasurers' fees.....	61,344	93
Expenses of Department.....	274,862	10
	<hr/>	1,257,682 91
Net revenue .....	\$11,385,910	73
	<hr/>	

Ratio of expense of collection to gross amount collected 2.659 per cent.

## Year 1899-1900.

Total receipts under Liquor Tax Law from Octo-

ber 1, 1899, to September 30, 1900, inclusive.... \$12,622,957 79

Rebates paid during above period.. \$838,446 49

County treasurers' fees..... 55,758 54

Expenses of Department..... 280,995 06

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 1,175,200 09
 

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 Net revenue..... \$11,447,757 70
 

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Ratio of expense of collection to gross amount collected 2.667 per cent.

## STATEMENT.

Of amounts received from the issue and transfer of liquor tax certificates to common carriers (subdivision 4), to beer bottlers' wagon certificates (subdivision 5), and from penalties.

## Year 1896-97.

Subdivision 4 ..... \$32,850 20

Rebates paid on subdivision 4 certificates..... 4,266 66

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 Net revenue..... \$28,583 54
 

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## Year 1897-98.

Subdivision 4 ..... \$26,216 81

Subdivision 5 ..... 5,125 49

Penalties ..... 2,854 70

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 \$34,197 00
 

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Rebates paid on subdivision 4 certificates..... 10,550 01

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 Net revenue ..... \$23,646 99
 

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## Year 1898-99.

Subdivision 4 .....	\$28,566 73
Subdivision 5 .....	1,533 33
Penalties .....	25,622 18
	<hr/>
	\$55,722 24
Rebates paid on subdivision 4 certificates.....	6,983 41
	<hr/>
Net revenue .....	\$48,738 83
	<hr/> <hr/>

## Year 1899-1900.

Subdivision 4 .....	\$30,556 73
Subdivision 5 .....	750 01
Penalties .....	34,031 27
	<hr/>
	\$65,338 01
Rebates paid on subdivision 4 certificates.....	11,006 64
	<hr/>
Net revenue .....	\$54,331 37
	<hr/> <hr/>

STATEMENT OF SURRENDERED CERTIFICATES AND REBATES  
PAID.

## Year 1896-97.

Rebates paid on surrendered certificates by county treasurers, special deputy commissioners and State Commissioner of Excise, from October 1, 1896, to September 30, 1897, inclusive.....	\$471,579 21
	<hr/> <hr/>

## Year 1897-98.

Total number of certificates surrendered for re- bate between October 1, 1897, and September 30, 1898, inclusive.....	4,026
	<hr/> <hr/>

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State's proportion of rebates paid, subdivisions 1 and 2 certificates.....	\$268,478 21
Localities' proportion of rebates paid, subdivisions 1 and 2 certificates.....	536,960 64
Subdivision 4 certificates (entire rebate paid by State). . . . .	10,550 01
Total amount paid . . . . .	<u>\$815,988 86</u>

Year 1898-99.

Total number of certificates surrendered for re- bate between October 1, 1898, and September 30, 1899, inclusive . . . . .	<u>4,495</u>
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State's proportion of rebates paid, subdivisions 1 and 2 certificates.....	\$304,830 82
Localities' proportion of rebates paid, subdivisions 1 and 2 certificates . . . . .	609,661 65
Subdivision 4 certificates (entire rebate paid by State). . . . .	6,983 41
Total amount paid . . . . .	<u>\$921,475 88</u>

Year 1899-1900.

Total number of certificates surrendered for re- bate between October 1, 1899, and September 30, 1900, inclusive.....	<u>4,392</u>
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State's proportion of rebates paid, subdivisions 1 and 2 certificates.....	\$275,939 27
Localities' proportion of rebates paid, subdivisions 1 and 2 certificates.....	551,500 58
Subdivision 4 certificates (entire rebate paid by State) . . . . .	11,006 64
Total amount paid.....	<u>\$838,446 49</u>

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## TABLE A.

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THE FOLLOWING TABLES SHOW IN DETAIL THE FINANCIAL RESULTS OF THE LIQUOR TAX LAW IN EVERY COUNTY IN THE STATE, GIVING THE TOTAL AMOUNTS ACCRUING TO THE BENEFIT OF EACH COUNTY, AND ALSO COMPARING THE NET REVENUE COLLECTED DURING THE LAST YEAR OF THE OLD EXCISE LAW (1895-96) WITH THAT COLLECTED UNDER THE LIQUOR TAX LAW FOR THE YEAR ENDING SEPTEMBER 30, 1900.

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## ALBANY COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$307,091 79
Amount received for transfers (53).....	530 00
Total receipts .....	<u>\$307,621 79</u>
Paid rebates on cancelled certificates..	\$20,014 48
Paid fees of county treasurer on collections .....	3,076 22
Total fees and rebates.....	<u>23,090 70</u>
Net receipts .....	<u><u>\$284,531 09</u></u>
Of which two-thirds is paid cities and towns .....	\$189,687 39
Of which one-third is paid State.....	94,843 70
The county received, as above.....	<u>\$189,687 39</u>
The county's State tax is diminished .01677 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	66,171 15
Total net benefit to county.....	<u><u>\$255,858 54</u></u>
Amount paid by county to the State, as above.....	\$94,843 70
The benefit to the county by diminishing State taxes, as above .....	<u>66,171 15</u>
Excess of payment to State over reduction of State tax .....	<u><u>\$28,672 55</u></u>

### *Comparative Statement.*

Total number of certificates in force September 30, 1900.....	797
Total number of certificates in force April 30, 1896 (old law).....	<u>1,218</u>
Decrease in number of certificates in force from last year of old law.....	<u>421</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$284,531 09
Net excise receipts for year ending April 30, 1896 (old law) .....	116,616 07
Increase in receipts over last year of old law...	<u><u>\$167,915 02</u></u>

## ALLEGANY COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$9,848 34
Amount received for fines.....	1,144 00
Amount received for transfers (8).....	80 00
Total receipts .....	<u>\$11,072 34</u>
Paid rebates on cancelled certificates..	\$553 34
Paid fees of county treasurer on collections .....	332 17
Total fees and rebates.....	<u>885 51</u>
Net receipts .....	<u><u>\$10,186 83</u></u>
Of which two-thirds is paid cities and towns .....	\$6,791 22
Of which one-third is paid State.....	3,395 61
The county received, as above.....	<u>\$6,791 22</u>
The county's State tax is diminished .00279 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	11,008 80
Total net benefit to county.....	<u><u>\$17,800 02</u></u>
The benefit to the county by diminishing State taxes, as above .....	\$11,008 80
Amount paid by county to the State, as above.....	3,395 61
Excess of benefit to county over amount paid the State .....	<u><u>\$7,613 19</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	71
Total number of certificates in force April 30, 1896 (old law).....	65
Increase in number of certificates in force over last year of old law.....	<u>6</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$10,186 83
Net excise receipts for year ending April 30, 1896 (old law).....	1,219 31
Increase in receipts over last year of old law....	<u><u>\$8,967 52</u></u>



## BROOME COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates .....	\$54,677 07
Amount received for transfers (23).....	230 00
Total receipts .....	<u>\$54,907 07</u>
Paid rebates on cancelled certificates..	\$4,600 80
Paid fees of county treasurer on collections. ....	1,098 14
Total fees and rebates .....	<u>5,698 94</u>
Net receipts .....	<u>\$49,208 13</u>
Of which two-thirds is paid cities and towns. ....	\$32,805 42
Of which one-third is paid State.....	16,402 71
The county received, as above.....	<u>\$32,805 42</u>
The county's State tax is diminished .00613 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	24,187 79
Total net benefit to county .....	<u>\$56,993 21</u>
The benefit to county by diminishing State taxes, as above .....	\$24,187 79
Amount paid by county to the State, as above.....	16,402 71
Excess of benefit to county over amount paid the State .....	<u>\$7,785 08</u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	195
Total number of certificates in force April 30, 1896 (old law).....	208
Decrease in number of certificates in force from last year of old law.....	<u>13</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$49,208 13
Net excise receipts for year ending April 30, 1896 (old law) .....	12,624 85
Increase in receipts over last year of old law..	<u>\$36,583 28</u>

## CATTARAUGUS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county and the number of certificates in force:

Amount received for certificates.....	\$32,600 45
Amount received for fines .....	550 00
Amount received for transfers (7).....	70 00
Total receipts .....	<u>\$33,220 45</u>
Paid rebates on cancelled certificates... \$1,393 34	
Paid fees of county treasurer on collections. . . . .	664 41
Total fees and rebates .....	<u>2,057 75</u>
Net receipts .....	<u><u>\$31,162 70</u></u>
Of which two-thirds is paid cities and towns. . . . .	\$20,775 13
Of which one-third is paid State.....	10,387 57
The county received, as above .....	<u>\$20,775 13</u>
The county's State tax is diminished .00422 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	16,651 30
Total net benefit to county .....	<u><u>\$37,426 43</u></u>
The benefit to county by diminishing State taxes, as above .....	\$16,651 30
Amount paid by county to the State, as above.....	10,387 57
Excess of benefit to county over amount paid the State .....	<u><u>\$6,263 73</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	185
Total number of certificates in force April 30, 1896 (old law).....	199
Decrease in number of certificates in force from last year of old law.....	<u>14</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$31,162 70
Net excise receipts for year ending April 30, 1896 (old law) .....	9,511 96
Increase in receipts over last year of old law...	<u><u>\$21,650 74</u></u>

## CAYUGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$51,304 95
Amount received for fines.....	400 00
Amount received for transfers (20).....	200 00
Total receipts .....	<u>\$51,904 95</u>
Paid rebates on cancelled certificates..	\$4,112 47
Paid fees of county treasurer on collections .....	1,038 10
Total fees and rebates.....	<u>5,150 57</u>
Net receipts .....	<u><u>\$46,754 38</u></u>
Of which two-thirds is paid cities and towns .....	\$31,169 59
Of which one-third is paid State.....	15,584 79
The county received, as above.....	<u>\$31,169 59</u>
The county's State tax is diminished .0059 per cent. of \$3,945.805.17 (the State's share of the excise revenue), or.....	23,280 25
Total net benefit to county.....	<u><u>\$54,449 84</u></u>
The benefit to county by diminishing State taxes, as above .....	\$23,280 25
Amount paid by county to the State, as above.....	15,584 79
Excess of benefit to county over amount paid the State .....	<u><u>\$7,695 46</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	181
Total number of certificates in force April 30, 1896 (old law).....	215
Decrease in number of certificates in force from last year of old law.....	<u>34</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$46,754 38
Net excise receipts for year ending April 30, 1896 (old law) .....	15,607 07
Increase in receipts over last year of old law...	<u><u>\$31,147 31</u></u>



## CHAUTAUQUA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$47,259 21
Amount received for all-night permits (2).....	20 00
Amount received for fines.....	475 00
Amount received for transfers (29).....	290 00
Total receipts .....	<u>\$48,044 21</u>
Paid rebates on cancelled certificates..	\$2,364 96
Paid fees of county treasurer on collections .....	960 88
Total fees and rebates.....	<u>3,325 84</u>
Net receipts .....	<u>\$44,718 37</u>
Of which two-thirds is paid cities and towns .....	\$29,812 25
Of which one-third is paid State.....	14,906 12
The county received, as above.....	\$29,812 25
The county's State tax is diminished .00566 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	22,333 26
Total net benefit to county.....	<u>\$52,145 51</u>
The benefit to county by diminishing State taxes, as above .....	\$22,333 26
Amount paid by county to the State, as above.....	14,906 12
Excess of benefit to county over amount paid the State .....	<u>\$7,427 14</u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	196
Total number of certificates in force April 30, 1896 (old law).....	203
Decrease in number of certificates in force from last year of old law.....	<u>7</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$44,718 37
Net excise receipts for year ending April 30, 1896 (old law).....	22,096 79
Increase in receipts over last year of old law...	<u>\$22,621 58</u>

## CHEMUNG COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$69,476 19
Amount received for fines.....	50 00
Amount received for transfers (22).....	220 00
Total receipts .....	<u>\$69,746 19</u>
Paid rebates on cancelled certificates..	\$3,996 64
Paid fees of county treasurer on collections .....	1,394 92
Total fees and rebates.....	<u>5,391 56</u>
Net receipts .....	<u><u>\$64,354 63</u></u>
Of which two-thirds is paid cities and towns .....	\$42,903 09
Of which one-third is paid State.....	21,451 54
The county received, as above.....	<u>\$42,903 09</u>
The county's State tax is diminished .00454 per cent. of \$3,945.805.17 (the State's share of the excise revenue), or .....	17,913 95
Total net benefit to county.....	<u><u>\$60,817 04</u></u>
Amount paid by county to the State, as above.....	\$21,451 54
The benefit to the county by diminishing State taxes, as above .....	17,913 95
Excess of payment to State over reduction of State tax .....	<u><u>\$3,537 59</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	226
Total number of certificates in force April 30, 1896 (old law).....	321
Decrease in number of certificates in force from last year of old law.....	<u>95</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$64,354 63
Net excise receipts for year ending April 30, 1896 (old law) .....	15,292 86
Increase in receipts over last year of old law....	<u><u>\$49,061 77</u></u>

## CHENANGO COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$12,366 69
Total receipts.....	\$12,366 69
Paid rebates on cancelled certificates..	\$341 68
Paid fees of county treasurer on collections .....	371 00
Total fees and rebates.....	712 68
Net receipts .....	\$11,654 01
Of which two-thirds is paid cities and towns .....	\$7,769 34
Of which one-third is paid State.....	3,884 67
The county received, as above.....	\$7,769 34
The county's State tax is diminished .00301 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	11,876 87
Total net benefit to county.....	\$19,646 21
The benefit to the county by diminishing State taxes, as above .....	\$ 11,876 87
Amount paid by county to the State, as above.....	3,884 67
Excess of benefit to county over amount paid the State .....	\$7,992 20

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	84
Total number of certificates in force April 30, 1896 (old law).....	92
Decrease in number of certificates in force from last year of old law.....	8
Net excise receipts for year ending September 30, 1900, as above.....	\$11,654 01
Net excise receipts for year ending April 30, 1896 (old law).....	3,692 08
Increase in receipts over last year of old law...	\$7,961 93



## CLINTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$24,303 37
Amount received for fines.....	600 00
Amount received for transfers (15).....	150 00
	<hr/>
Total receipts .....	\$25,053 37
Paid rebates on cancelled certificates..	\$2,796 11
Paid fees of county treasurer on collec- tions .....	751 60
	<hr/>
Total fees and rebates .....	3,547 71
	<hr/>
Net receipts .....	\$21,505 66
	<hr/> <hr/>
Of which two-thirds is paid cities and towns .....	\$14,337 11
Of which one-third is paid State.....	7,168 55
	<hr/>
The county received, as above.....	\$14,337 11
The county's State tax is diminished .00165 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or.....	6,510 58
	<hr/>
Total net benefit to county.....	\$20,847 69
	<hr/> <hr/>
Amount paid by county to the State, as above.....	\$7,168 55
The benefit to the county by diminishing State taxes, as above.....	6,510 58
	<hr/>
Excess of payment to State over reduction of State tax .....	\$657 97
	<hr/> <hr/>

*Comparative Statement.*

Total number of certificates in force Sep- tember 30, 1900.....	128
Total number of certificates in force April 30, 1896 (old law).....	138
	<hr/>
Decrease in number of certificates in force from last year of old law.....	10
	<hr/> <hr/>
Net excise receipts for year ending September 30, 1900, as above .....	\$21,505 66
Net excise receipts for year ending April 30, 1896 (old law) .....	4,294 65
	<hr/>
Increase in receipts over last year of old law...	\$17,211 01
	<hr/> <hr/>

## COLUMBIA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$33,667 94
Amount received for transfers (3).....	30 00
Total receipts .....	<u>\$33,697 94</u>
Paid rebates on cancelled certificates..	\$1,380 01
Paid fees of county treasurer on collections .....	673 96
Total fees and rebates .....	<u>2,053 97</u>
Net receipts .....	<u><u>\$31,643 97</u></u>
Of which two-thirds is paid cities and towns .....	\$21,095 98
Of which one-third is paid State.....	10,547 99
The county received, as above.....	<u>\$21,095 98</u>
The county's State tax is diminished .00422 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	16,651 30
Total net benefit to county.....	<u><u>\$37,747 28</u></u>
The benefit to county by diminishing State taxes, as above .....	\$16,651 30
Amount paid by county to the State, as above.....	10,547 99
Excess of benefit to county over amount paid the State .....	<u><u>\$6,103 31</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	194
Total number of certificates in force April 30, 1896 (old law) .....	236
Decrease in number of certificates in force from last year of old law.....	<u>42</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$31,643 97
Net excise receipts for year ending April 30, 1896 (old law) .....	11,777 67
Increase in receipts over last year of old law..	<u><u>\$19,866 30</u></u>

## CORTLAND COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$7,692 51
Amount received for fines.....	4,600 00
Amount received for transfers (1).....	10 00
Total receipts .....	<u>\$12,302 51</u>
Paid rebates on cancelled certificates..	\$25 00
Paid fees of county treasurer on collections .....	282 05
Total fees and rebates.....	<u>307 05</u>
Net receipts .....	<u><u>\$11,995 46</u></u>
Of which two-thirds is paid cities and towns .....	\$7,997 01
Of which one-third is paid State.....	3,998 45
The county received, as above.....	<u>\$7,997 01</u>
The county's State tax is diminished .00223 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	8,799 15
Total net benefit to county.....	<u><u>\$16,796 16</u></u>
The benefit to county by diminishing State taxes, as above .....	\$8,799 15
Amount paid by county to the State, as above.....	3,998 45
Excess of benefit to county over amount paid the State .....	<u><u>\$4,800 70</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	45
Total number of certificates in force April 30, 1896 (old law).....	42
Increase in number of certificates in force over last year of old law.....	<u>3</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$11,995 46
Net excise receipts for year ending April 30, 1896 (old law) .....	1,086 93
Increase in receipts over last year of old law...	<u><u>\$10,908 53</u></u>



## DELAWARE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$8,141 71
Amount received for fines.....	275 00
Amount received for transfers (5).....	50 00
Total receipts .....	<u>\$8,466 71</u>
Paid rebates on cancelled certificates..	\$413 33
Paid fees of county treasurer on collections .....	254 00
Total fees and rebates.....	<u>667 33</u>
Net receipts .....	<u><u>\$7,799 38</u></u>
Of which two-thirds is paid cities and towns .....	\$5,199 59
Of which one-third is paid State.....	2,599 79
The county received, as above.....	<u>\$5,199 59</u>
The county's State tax is diminished .00259 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	10,219 63
Total net benefit to county.....	<u><u>\$15,419 22</u></u>
The benefit to county by diminishing State taxes, as above .....	\$10,219 63
Amount paid by county to the State, as above.....	2,599 79
Excess of benefit to county over amount paid the State .....	<u><u>\$7,619 84</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	64
Total number of certificates in force April 30, 1896 (old law).....	95
Decrease in number of certificates in force from last year of old law.....	<u>31</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$7,799 38
Net excise receipts for year ending April 30, 1896 (old law) .....	4,363 18
Increase in receipts over last year of old law...	<u><u>\$3,436 20</u></u>

## DUTCHESS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$68,175 39
Amount received for fines.....	200 00
Amount received for transfers (26).....	260 00
Total receipts .....	<u>\$68,635 39</u>
Paid rebates on cancelled certificates..	\$4,005 81
Paid fees of county treasurer on collections .....	1,372 71
Total fees and rebates.....	<u>5,378 52</u>
Net receipts .....	<u><u>\$63,256 87</u></u>
Of which two-thirds is paid cities and towns .....	\$42,171 25
Of which one-third is paid State.....	21,085 62
The county received, as above.....	<u>\$42,171 25</u>
The county's State tax is diminished .00846 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	33,381 51
Total net benefit to county.....	<u><u>\$75,552 76</u></u>
The benefit to county by diminishing State taxes, as above .....	\$33,381 51
Amount paid by county to the State, as above.....	21,085 62
Excess of benefit to county over amount paid the State .....	<u><u>\$12,295 89</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	318
Total number of certificates in force April 30, 1896 (old law).....	404
Decrease in number of certificates in force from last year of old law.....	<u>86</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$63,256 87
Net excise receipts for year ending April 30, 1896 (old law) .....	20,785 25
Increase in receipts over last year of old law...	<u><u>\$42,471 62</u></u>

**\*ERIE COUNTY.**

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$976,443 49
Amount received for all-night permits (399).....	4,170 00
Amount received for fines.....	75 00
Amount received for transfers (342).....	3,420 00
Total receipts .....	<u>\$984,108 49</u>
Paid rebates on cancelled certificates.....	93,059 28
Net receipts .....	<u><u>\$891,049 21</u></u>
Of which two-thirds is paid cities and towns .....	\$594,032 80
Of which one-third is paid State.....	<u>297,016 41</u>
The county received, as above.....	\$594,032 80
The county's State tax is diminished .05293 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	208,851 47
Total net benefit to county.....	<u><u>\$802,884 27</u></u>
Amount paid by county to the State, as above.....	\$297,016 41
The benefit to the county by diminishing State taxes, as above .....	<u>208,851 47</u>
Excess of payment to State over reduction of State tax .....	<u><u>\$88,164 94</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	2,176
Total number of certificates in force April 30, 1896 (old law).....	<u>2,951</u>
Decrease in number of certificates in force from last year of old law.....	<u>775</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$891,049 21
Net excise receipts for year ending April 30, 1896 (old law) .....	<u>295,287 38</u>
Increase in receipts over last year of old law...	<u><u>\$595,761 83</u></u>

\* Cost of collection in this county is paid by the State.



## ESSEX COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$11,625 41
Amount received for fines.....	350 00
Amount received for transfers (5).....	50 00
Total receipts .....	<u>\$12,025 41</u>
Paid rebates on cancelled certificates..	\$1,469 95
Paid fees of county treasurer on collections .....	360 76
Total fees and rebates .....	<u>1,830 71</u>
Net receipts .....	<u><u>\$10,194 70</u></u>
Of which two-thirds is paid cities and towns .....	\$6,796 47
Of which one-third is paid State.....	3,398 23
The county received, as above.....	<u>\$6,796 47</u>
The county's State tax is diminished .00176 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or .....	6,944 62
Total net benefit to county .....	<u><u>\$13,741 09</u></u>
The benefit to county by diminishing State taxes, as above .....	\$6,944 62
Amount paid by county to State, as above.....	3,398 23
Excess of benefit to county over amount paid the State .....	<u><u>\$3,546 39</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	97
Total number of certificates in force April 30, 1896 (old law) .....	96
Increase in number of certificates in force over last year of old law.....	<u>1</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$10,194 70
Net excise receipts for year ending April 30, 1896 (old law) .....	2,993 55
Increase in receipts over last year of old law...	<u><u>\$7,201 15</u></u>

## FRANKLIN COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates .....	\$12,817 52
Amount received for fines .....	700 00
Amount received for transfers (11).....	110 00
Total receipts .....	<u>\$13,627 52</u>
Paid rebates on cancelled certificates..	\$1,187 07
Paid fees of county treasurer on collections .....	408 83
Total fees and rebates .....	<u>1,595 90</u>
Net receipts .....	<u><u>\$12,031 62</u></u>
Of which two-thirds is paid cities and towns .....	\$8,021 08
Of which one-third is paid State.....	4,010 54
The county received, as above.....	<u>\$8,021 08</u>
The county's State tax is diminished .00194 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or .....	7,654 86
Total net benefit to county .....	<u><u>\$15,675 94</u></u>
The benefit to county by diminishing State taxes, as above .....	\$7,654 86
Amount paid by county to the State, as above.....	4,010 54
Excess of benefit to county over amount paid the State .....	<u><u>\$3,644 32</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	86
Total number of certificates in force April 30, 1896 (old law) .....	99
Decrease in number of certificates in force from last year of old law.....	<u>13</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$12,031 62
Net excise receipts for year ending April 30, 1896 (old law) .....	4,390 42
Increase in receipts over last year of old law...	<u><u>\$7,641 20</u></u>

## FULTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$34,894 17
Amount received for fines.....	280 00
Amount received for transfers (15).....	150 00
Total receipts .....	<u>\$35,324 17</u>
Paid rebates on cancelled certificates..	\$3,086 67
Paid fees of county treasurer on collections .....	706 48
Total fees and rebates.....	<u>3,793 15</u>
Net receipts.....	<u><u>\$31,531 02</u></u>
Of which two-thirds is paid cities and towns .....	\$21,020 68
Of which one-third is paid State.....	10,510 34
The county received, as above.....	<u>\$21,020 68</u>
The county's State tax is diminished .0025 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	9,864 51
Total net benefit to county.....	<u><u>\$30,885 19</u></u>
Amount paid by county to the State, as above.....	\$10,510 34
The benefit to the county by diminishing State taxes, as above .....	9,864 51
Excess of payment to State over reduction of State tax .....	<u><u>\$645 83</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	148
Total number of certificates in force April 30, 1896 (old law).....	141
Increase in number of certificates in force over last year of old law.....	<u>7</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$31,531 02
Net excise receipts for year ending April 30, 1896 (old law) .....	17,080 94
Increase in receipts over last year of old law...	<u><u>\$14,450 08</u></u>



## GENESEE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$18,247 53
Amount received for transfers (14).....	140 00
Total receipts .....	<u>\$18,387 53</u>
Paid rebates on cancelled certificates..	\$880 02
Paid fees of county treasurer on collections . . . . .	521 63
Total fees and rebates.....	<u>1,401 65</u>
Net receipts .....	<u>\$16,985 88</u>
Of which two-thirds is paid cities and towns . . . . .	\$11,323 92
Of which one-third is paid State.....	5,661 96
The county received, as above.....	<u>\$11,323 92</u>
The county's State tax is diminished .00418 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	16,493 47
Total net benefit to county.....	<u>\$27,817 39</u>
The benefit to county by diminishing State taxes, as above .....	\$16,493 47
Amount paid by county to the State, as above.....	5,661 96
Excess of benefit to county over amount paid the State .....	<u>\$10,831 51</u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	81
Total number of certificates in force April 30, 1896 (old law).....	86
Decrease in number of certificates in force from last year of old law.....	<u>5</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$16,985 88
Net excise receipts for year ending April 30, 1896 (old law) .....	5,622 26
Increase in receipts over last year of old law....	<u>\$11,363 62</u>

## GREENE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$19,954 15
Amount received for transfers (2).....	20 00
Total receipts .....	<u>\$19,974 15</u>
Paid rebates on cancelled certificates..	\$2,699 17
Paid fees of county treasurer on collections.....	599 22
Total fees and rebates.....	<u>3,298 39</u>
Net receipts .....	<u><u>\$16,675 76</u></u>
Of which two-thirds is paid cities and towns ..	\$11,117 17
Of which one-third is paid State.....	5,558 59
The county received, as above.....	<u>\$11,117 17</u>
The county's State tax is diminished .00243 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	9,588 31
Total net benefit to county.....	<u><u>\$20,705 48</u></u>
The benefit to county by diminishing State taxes, as above .....	\$9,588 31
Amount paid by county to the State, as above.....	<u>5,558 59</u>
Excess of benefit to county over amount paid the State .....	<u><u>\$4,029 72</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	159
Total number of certificates in force April 30, 1896 (old law).....	173
Decrease in number of certificates in force from last year of old law.....	<u>14</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$16,675 76
Net excise receipts for year ending April 30, 1896 (old law) .....	6,322 98
Increase in receipts over last year of old law...	<u><u>\$10,352 78</u></u>

## HAMILTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$3,900 00
Amount received for transfers (1).....	10 00
Total receipts .....	<u>\$3,910 00</u>
Paid rebates on cancelled certificates..	\$568 32
Paid fees of county treasurer on collections .....	117 30
Total fees and rebates.....	<u>685 62</u>
Net receipts .....	<u><u>\$3,224 38</u></u>
Of which two-thirds is paid cities and towns .....	\$2,149 59
Of which one-third is paid State.....	1,074 79
The county received, as above.....	<u>\$2,149 59</u>
The county's State tax is diminished .00047 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	1,854 53
Total net benefit to county.....	<u><u>\$4,004 12</u></u>
The benefit to county by diminishing State taxes, as above .....	\$1,854 53
Amount paid by county to the State, as above.....	1,074 79
Excess of benefit to county over amount paid the State .....	<u><u>\$779 74</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	38
Total number of certificates in force April 30, 1896 (old law).....	46
Decrease in number of certificates in force from last year of old law.....	<u>8</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$3,224 38
Net excise receipts for year ending April 30, 1896 (old law) .....	967 45
Increase in receipts over last year of old law...	<u><u>\$2,256 93</u></u>



## HERKIMER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$41,348 79
Amount received for fines.....	360 00
Amount received for transfers (10).....	100 00
Total receipts .....	<u>\$41,808 79</u>
Paid rebates on cancelled certificates..	\$2,762 07
Paid fees of county treasurer on collections .....	836 18
Total fees and rebates.....	<u>3,598 25</u>
Net receipts .....	<u><u>\$38,210 54</u></u>
Of which two-thirds is paid cities and towns .....	\$25,473 69
Of which one-third is paid State.....	12,736 85
The county received, as above.....	<u>\$25,473 69</u>
The county's State tax is diminished .00385 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	15,191 35
Total net benefit to county.....	<u><u>\$40,665 04</u></u>
The benefit to the county by diminishing State taxes, as above .....	\$15,191 35
Amount paid by county to the State, as above.....	12,736 85
Excess of benefit to county over amount paid the State .....	<u><u>\$2,454 50</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	204
Total number of certificates in force April 30, 1896 (old law).....	252
Decrease in number of certificates in force from last year of old law.....	<u>48</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$38,210 54
Net excise receipts for year ending April 30, 1896 (old law) .....	15,243 70
Increase in receipts over last year of old law...	<u><u>\$22,966 84</u></u>

## JEFFERSON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$42,270 39
Amount received for transfers (31).....	310 00
Total receipts .....	<u>\$42,580 39</u>
Paid rebates on cancelled certificates..	\$3,036 62
Paid fees of county treasurer on collections .....	851 61
Total fees and rebates.....	<u>3,888 23</u>
Net receipts .....	<u><u>\$38,692 16</u></u>
Of which two-thirds is paid cities and towns .....	\$25,794 77
Of which one-third is paid State.....	12,897 39
The county received, as above.....	<u>\$25,794 77</u>
The county's State tax is diminished .00583 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	23,004 04
Total net benefit to county.....	<u><u>\$48,798 81</u></u>
The benefit to the county by diminishing State taxes, as above .....	\$23,004 04
Amount paid by county to the State, as above.....	12,897 39
Excess of benefit to county over amount paid the State .....	<u><u>\$10,106 65</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	228
Total number of certificates in force April 30, 1896 (old law).....	229
Decrease in number of certificates in force from last year of old law.....	<u>1</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$38,692 16
Net excise receipts for year ending April 30, 1896 (old law) .....	14,375 70
Increase in receipts over last year of old law...	<u><u>\$24,316 46</u></u>

## \*KINGS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$2,445,755 87
Amount received for all-night permits (155).....	2,010 00
Amount received for fines .....	645 00
Amount received for transfers (558).....	5,580 00
Total receipts .....	<u>\$2,453,990 87</u>
Paid rebates on cancelled certificates.....	179,336 28
Net receipts .....	<u><u>\$2,274,654 59</u></u>
Of which two-thirds is paid cities and towns .....	\$1,516,436 39
Of which one-third is paid State.....	<u>758,218 20</u>
The county received, as above.....	\$1,516,436 39
The county's State tax is diminished .12399 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	489,240 38
Total net benefit to county.....	<u><u>\$2,005,676 77</u></u>
Amount paid by county to the State, as above.....	\$758,218 20
The benefit to the county by diminishing State taxes, as above .....	<u>489,240 38</u>
Excess of payment to State over reduction of State tax .....	<u><u>\$268,977 82</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	3,859
Total number of certificates in force April 30, 1896 (old law) .....	<u>4,702</u>
Decrease in number of certificates in force from last year of old law.....	<u>843</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$2,274,654 59
Net excise receipts for year ending April 30, 1896 (old law) .....	<u>599,115 89</u>
Increase in receipts over last year of old law..	<u><u>\$1,675,538 70</u></u>

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\* Cost of collection in this county is paid by the State.



## LEWIS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates .....	\$10,710 03
Amount received for transfers (4).....	40 00
Total receipts .....	<u>\$10,750 03</u>
Paid rebates on cancelled certificates..	\$943 34
Paid fees of county treasurer on collections .....	322 50
Total fees and rebates.....	<u>1.265 84</u>
Net receipts .....	<u><u>\$9,484 19</u></u>
Of which two-thirds is paid cities and towns .....	\$6,322 79
Of which one-third is paid State.....	3,161 40
The county received, as above .....	<u>\$6,322 79</u>
The county's State tax is diminished .00169 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	6,668 41
Total net benefit to county.....	<u><u>\$12,991 20</u></u>
The benefit to county by diminishing State taxes, as above .....	\$6,668 41
Amount paid by county to the State, as above.....	3,161 40
Excess of benefit to county over amount paid the State .....	<u><u>\$3,507 01</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	93
Total number of certificates in force April 30, 1896 (old law).....	111
Decrease in number of certificates in force from last year of old law.....	<u>18</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$9,484 19
Net excise receipts for year ending April 30, 1896 (old law) .....	3,681 42
Increase in receipts over last year of old law....	<u><u>\$5,802 77</u></u>

## LIVINGSTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$13,577 92
Amount received for transfers (4).....	40 00
Total receipts .....	<u>\$13,617 92</u>
Paid rebates on cancelled certificates..	\$774 17
Paid fees of county treasurer on collections .....	408 54
Total fees and rebates.....	<u>1,182 71</u>
Net receipts .....	<u><u>\$12,435 21</u></u>
Of which two-thirds is paid cities and towns ...	\$8,290 14
Of which one-third is paid State.....	4,145 07
The county received, as above.....	<u>\$8,290 14</u>
The county's State tax is diminished .00485 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	19,137 15
Total net benefit to county.....	<u><u>\$27,427 29</u></u>
The benefit to county by diminishing State taxes, as above .....	\$19,137 15
Amount paid by county to the State, as above.....	4,145 07
Excess of benefit to county over amount paid the State .....	<u><u>\$14,992 08</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	89
Total number of certificates in force April 30, 1896 (old law).....	<u>111</u>
Decrease in number of certificates in force from last year of old law.....	<u>22</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$12,435 21
Net excise receipts for year ending April 30, 1896 (old law) .....	4,715 50
Increase in receipts over last year of old law...	<u><u>\$7,719 71</u></u>

## MADISON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$23,041 69
Amount received for fines.....	350 00
Amount received for transfers (8).....	80 00
Total receipts .....	<u>\$23,471 69</u>
Paid rebates on cancelled certificates..	\$1,157 50
Paid fees of county treasurer on collections .....	704 15
Total fees and rebates.....	<u>1,861 65</u>
Net receipts .....	<u><u>\$21,610 04</u></u>
Of which two-thirds is paid cities and towns .....	\$14,406 69
Of which one-third is paid State.....	7,203 35
The county received, as above.....	<u>\$14,406 69</u>
The county's State tax is diminished .00381 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	15,033 52
Total net benefit to county.....	<u><u>\$29,440 21</u></u>
The benefit to county by diminishing State taxes, as above .....	\$15,033 52
Amount paid by county to the State, as above.....	7,203 35
Excess of benefit to county over amount paid the State .....	<u><u>\$7,830 17</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	146
Total number of certificates in force April 30, 1896 (old law).....	174
Decrease in number of certificates in force from last year of old law.....	<u>28</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$21,610 04
Net excise receipts for year ending April 30, 1896 (old law) .....	6,452 46
Increase in receipts over last year of old law....	<u><u>\$15,157 58</u></u>



## MONROE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$300,738 85
Amount received for all-night permits (42).....	490 00
Amount received for fines.....	150 00
Amount received for transfers (58).....	580 00
Total receipts .....	<u>\$301,958 85</u>
Paid rebates on cancelled certificates..	\$22,136 69
Paid fees of county treasurer on collections . . . . .	2,906 98
Total fees and rebates.....	<u>25,043 67</u>
Net receipts .....	<u><u>\$276,915 18</u></u>
Of which two-thirds is paid cities and towns . . . . .	\$184,610 12
Of which one-third is paid State.....	92,305 06
The county received, as above.....	<u>\$184,610 12</u>
The county's State tax is diminished .02397 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	94,580 95
Total net benefit to county.....	<u><u>\$279,191 07</u></u>
The benefit to county by diminishing State taxes, as above .....	\$94,580 95
Amount paid by county to the State, as above.....	92,305 06
Excess of benefit to county over amount paid the State .....	<u><u>\$2,275 89</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900:.....	742
Total number of certificates in force April 30, 1896 (old law).....	876
Decrease in number of certificates in force from last year of old law.....	<u>134</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$276,915 18
Net excise receipts for year ending April 30, 1896 (old law) .....	82,935 32
Increase in receipts over last year of old law..	<u><u>\$193,979 86</u></u>

## - MONTGOMERY COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$50,388 96
Amount received for transfers (24).....	240 00
Total receipts .....	<u>\$50,628 96</u>
Paid rebates on cancelled certificates..	\$2,609 98
Paid fees of county treasurer on collections .....	1,012 58
Total fees and rebates.....	<u>3,622 56</u>
Net receipts .....	<u><u>\$47,006 40</u></u>
Of which two-thirds is paid cities and towns .....	\$31,337 60
Of which one-third is paid State.....	15,668 80
The county received, as above.....	<u>\$31,337 60</u>
The county's State tax is diminished .00499 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	19,689 57
Total net benefit to county.....	<u><u>\$51,027 17</u></u>
The benefit to county by diminishing State taxes, as above .....	\$19,689 57
Amount paid by county to the State, as above....	<u>15,668 80</u>
Excess of benefit to county over amount paid the State .....	<u><u>\$4,020 77</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	222
Total number of certificates in force April 30, 1896 (old law).....	<u>256</u>
Decrease in number of certificates in force from last year of old law.....	<u>34</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$47,006 40
Net excise receipts for year ending April 30, 1896 (old law) .....	14,276 78
Increase in receipts over last year of old law...	<u><u>\$32,729 62</u></u>

## NASSAU COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$45,813 33
Amount received for fines .....	50 00
Amount received for transfers (13).....	130 00
Total receipts .....	<u>\$45,993 33</u>
Paid rebates on cancelled certificates..	\$2,664 13
Paid fees of county treasurer on collections .....	1,379 80
Total fees and rebates .....	<u>4,043 93</u>
Net receipts .....	<u><u>\$41,949 40</u></u>
Of which two-thirds is paid cities and towns .....	\$27,966 27
Of which one-third is paid State.....	13,983 13
The county received, as above .....	<u>\$27,966 27</u>
The county's State tax is diminished .00451 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or .....	17,795 58
Total net benefit to county .....	<u><u>\$45,761 85</u></u>
The benefit to county by diminishing State taxes, as above .....	\$17,795 58
Amount paid by county to the State, as above.....	13,983 13
Excess of benefit to county over amount paid the State .....	<u><u>\$3,812 45</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	346
Total number of certificates in force April 30, 1896 (old law) .....	436
Decrease in number of certificates in force from last year of old law.....	<u>90</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$41,949 40
Net excise receipts for year ending April 30, 1896 (old law) .....	21,629 98
Increase in receipts over last year of old law...	<u><u>\$20,319 42</u></u>



## \*NEW YORK COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$5,615,460	18
Amount received for all-night permits (67).....	1,120	00
Amount received for fines .....	2,247	80
Amount received for transfers (1,641).....	16,410	00
Total receipts .....	\$5,635,237	98
Paid rebates on cancelled certificates.....	305,930	74
Net receipt: .....	\$5,329,307	24
Of which two-thirds is paid cities and towns .....	\$3,552,871	49
Of which one-third is paid State.....	1,776,435	75
The county received, as above.....	\$3,552,871	49
The county's State tax is diminished .49655 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or .....	1,959,289	56
Total net benefit to county.....	\$5,512,161	05
The benefit to county by diminishing State taxes, as above .....	\$1,959,289	56
Amount paid by county to the State, as above.....	1,776,435	75
Excess of benefit to county over amount paid the State .....	\$182,853	81

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	7,347
Total number of certificates in force April 30, 1896 (old law) .....	8,906
Decrease in number of certificates in force from last year of old law.....	1,559
Net excise receipts for year ending September 30, 1900, as above .....	\$5,329,307 24
Net excise receipts for year ending April 30, 1896 (old law) .....	1,056,013 10
Increase in receipts over last year of old law...	\$4,273,294 14

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\* Cost of collection in this county is paid by the State.

## NIAGARA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$105,339 11
Amount received for transfers (30).....	300 00
Total receipts .....	<u>\$105,639 11</u>
Paid rebates on cancelled certificates..	\$9,177 45
Paid fees of county treasurer on collections .....	2,112 78
Total fees and rebates.....	<u>11,290 23</u>
Net receipts .....	<u><u>\$94,348 88</u></u>
Of which two-thirds is paid cities and towns .....	\$62,899 25
Of which one-third is paid State.....	31,449 63
The county received, as above.....	<u>\$62,899 25</u>
The county's State tax is diminished .00704 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	27,778 47
Total net benefit to county.....	<u><u>\$90,677 72</u></u>
Amount paid by county to the State, as above.....	\$31,449 63
The benefit to the county by diminishing State taxes, as above .....	27,778 47
Excess of payment to State over reduction of State tax .....	<u><u>\$3,671 16</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	351
Total number of certificates in force April 30, 1896 (old law).....	<u>415</u>
Decrease in number of certificates in force from last year of old law.....	<u>64</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$94,348 88
Net excise receipts for year ending April 30, 1896 (old law) .....	13,149 89
Increase in receipts over last year of old law...	<u><u>\$81,198 99</u></u>

## ONEIDA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$142,883 37
Amount received for all-night permits (3).....	40 00
Amount received for fines.....	75 00
Amount received for transfers (23).....	230 00
Total receipts .....	<u>\$143,228 37</u>
Paid rebates on cancelled certificates..	\$7,289 93
Paid fees of county treasurer on collections .....	2,864 57
Total fees and rebates.....	<u>10,154 50</u>
Net receipts .....	<u><u>\$133,073 87</u></u>
Of which two-thirds is paid cities and towns .....	\$88,715 91
Of which one-third is paid State.....	44,357 96
The county received as above.....	<u>\$88,715 91</u>
The county's State tax is diminished .0115 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	45,376 76
Total net benefit to county.....	<u><u>\$134,092 67</u></u>
The benefit to county by diminishing State taxes, as above .....	\$45,376 76
Amount paid by county to the State, as above.....	44,357 96
Excess of benefit to county over amount paid the State .....	<u><u>\$1,018 80</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	548
Total number of certificates in force April 30, 1896 (old law).....	789
Decrease in number of certificates in force from last year of old law.....	<u>241</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$133,073 87
Net excise receipts for year ending April 30, 1896 (old law) .....	39,899 94
Increase in receipts over last year of old law...	<u><u>\$93,173 93</u></u>



## ONONDAGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$260,930 43
Amount received for transfers (65).....	650 00
Total receipts .....	<u>\$261,580 43</u>
Paid rebates on cancelled certificates..	\$22,021 23
Paid fees of county treasurer on collections . . . . .	2,615 80
Total fees and rebates.....	<u>\$24,637 03</u>
Net receipts .....	<u><u>\$236,943 40</u></u>
Of which two-thirds is paid cities and towns . . . . .	\$157,962 27
Of which one-third is paid State.....	78,981 13
The county received, as above.....	<u>\$157,962 27</u>
The county's State tax is diminished .01836 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	72,444 98
Total net benefit to county.....	<u><u>\$230,407 25</u></u>
Amount paid by county to the State, as above.....	\$78,981 13
The benefit to the county by diminishing State taxes, as above .....	<u>72,444 98</u>
Excess of payment to State over reduction of State tax .....	<u><u>\$6,536 15</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	718
Total number of certificates in force April 30, 1896 (old law).....	<u>962</u>
Decrease in number of certificates in force from last year of old law.....	<u>244</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$236,943 40
Net excise receipts for year ending April 30, 1896 (old law) .....	<u>102,779 42</u>
Increase in receipts over last year of old law...	<u><u>\$134,163 98</u></u>

## ONTARIO COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$23,156 69
Amount received for fines.....	1,415 00
Amount received for transfers (6).....	60 00
Total receipts .....	<u>\$24,631 69</u>
Paid rebates on cancelled certificates..	\$1,473 34
Paid fees of county treasurer on collections .....	492 63
Total fees and rebates.....	<u>1,965 97</u>
Net receipts .....	<u><u>\$22,665 72</u></u>
Of which two-thirds is paid cities and towns .....	\$15,110 48
Of which one-third is paid State.....	7,555 24
The county received, as above.....	<u>\$15,110 48</u>
The county's State tax is diminished .00516 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	20,360 35
Total net benefit to county.....	<u><u>\$35,470 83</u></u>
The benefit to the county by diminishing State taxes, as above .....	\$20,360 35
Amount paid by county to the State, as above.....	7,555 24
Excess of benefit to county over amount paid the State .....	<u><u>\$12,805 11</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	103
Total number of certificates in force April 30, 1896 (old law).....	<u>146</u>
Decrease in number of certificates in force from last year of old law.....	<u>43</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$22,665 72
Net excise receipts for year ending April 30, 1896 (old law) .....	5,455 50
Increase in receipts over last year of old law...	<u><u>\$17,210 22</u></u>

## ORANGE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$102,200 89
Amount received for fines.....	800 00
Amount received for transfers (19).....	190 00
Total receipts .....	<u>\$103,190 89</u>
Paid rebates on cancelled certificates..	\$4,512 49
Paid fees of county treasurer on collections .....	2,063 82
Total fees and rebates .....	<u>6,576 31</u>
Net receipts .....	<u><u>\$96,614 58</u></u>
Of which two-thirds is paid cities and towns .....	\$64,409 72
Of which one-third is paid State.....	32,204 86
The county received, as above.....	<u>\$64,409 72</u>
The county's State tax is diminished .00768 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	30,303 78
Total net benefit to county.....	<u><u>\$94,713 50</u></u>
Amount paid by the county to the State, as above..	\$32,204 86
The benefit to county by diminishing State taxes, as above .....	30,303 78
Excess of payment to State over reduction of State tax .....	<u><u>\$1,901 08</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	462
Total number of certificates in force April 30, 1896 (old law).....	<u>533</u>
Decrease in number of certificates in force from last year of old law.....	<u>71</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$96,614 58
Net excise receipts for year ending April 30, 1896 (old law) .....	24,997 15
Increase in receipts over last year of old law...	<u><u>\$71,617 43</u></u>



## ORLEANS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates .....	\$10,130 00
Amount received for fines .....	150 00
Amount received for transfers (5).....	50 00
Total receipts .....	<u>\$10,330 00</u>
Paid rebates on cancelled certificates..	\$241 67
Paid fees of county treasurer on collections .....	309 90
Total fees and rebates .....	<u>551 57</u>
Net receipts .....	<u><u>\$9,778 43</u></u>
Of which two-thirds is paid cities and towns .....	\$6,518 95
Of which one-third is paid State.....	3,259 48
The county received, as above.....	<u>\$6,518 95</u>
The county's State tax is diminished .00273 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	10,772 05
Total net benefit to county.....	<u><u>\$17,291 00</u></u>
The benefit to the county by diminishing State taxes, as above .....	\$10,772 05
Amount paid by county to the State, as above.....	3,259 48
Excess of benefit to county over amount paid the State .....	<u><u>\$7,512 57</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	62
Total number of certificates in force April 30, 1896 (old law) .....	75
Decrease in number of certificates in force from last year of old law.....	<u>13</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$9,778 43
Net excise receipts for year ending April 30, 1896 (old law) .....	3,345 49
Increase in receipts over last year of old law...	<u><u>\$6,432 94</u></u>

## OSWEGO COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$50,151 66
Amount received for transfers (11).....	110 00
Total receipts .....	<u>\$50,261 66</u>
Paid rebates on cancelled certificates..	\$3,210 79
Paid fees of county treasurer on collections . . . . .	1,005 23
Total fees and rebates.....	<u>4,216 02</u>
Net receipts .....	<u><u>\$46,045 64</u></u>
Of which two-thirds is paid cities and towns . . . . .	\$30,697 09
Of which one-third is paid State.....	15,348 55
The county received, as above.....	<u>\$30,697 09</u>
The county's State tax is diminished .00485 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	19,137 15
Total net benefit to county.....	<u><u>\$49,834 24</u></u>
The benefit to county by diminishing State taxes, as above .....	\$19,137 15
Amount paid by county to the State, as above.....	<u>15,348 55</u>
Excess of benefit to county over amount paid the State .....	<u><u>\$3,788 60</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	207
Total number of certificates in force April 30, 1896 (old law).....	<u>282</u>
Decrease in number of certificates in force from last year of old law.....	<u>75</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$46,045 64
Net excise receipts for year ending April 30, 1896 (old law) .....	21,201 82
Increase in receipts over last year of old law...	<u><u>\$24,843 82</u></u>

## OTSEGO COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$19,265 03
Amount received for fines.....	200 00
Amount received for transfers (12).....	120 00
Total receipts .....	<u>\$19,585 03</u>
Paid rebates on cancelled certificates..	\$1,280 42
Paid fees of county treasurer on collections . . . . .	587 55
Total fees and rebates.....	<u>1,867 97</u>
Net receipts .....	<u><u>\$17,717 06</u></u>
Of which two-thirds is paid cities and towns . . . . .	\$11,811 37
Of which one-third is paid State.....	5,905 69
The county received, as above.....	<u>\$11,811 37</u>
The county's State tax is diminished .00397 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	15,664 85
Total net benefit to county.....	<u><u>\$27,476 22</u></u>
The benefit to county by diminishing State taxes, as above .....	\$15,664 85
Amount paid by county to the State, as above.....	5,905 69
Excess of benefit to county over amount paid the State .....	<u><u>\$9,759 16</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	134
Total number of certificates in force April 30, 1896 (old law).....	160
Decrease in number of certificates in force from last year of old law.....	<u>26</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$17,717 06
Net excise receipts for year ending April 30, 1896 (old law) .....	6,075 45
Increase in receipts over last year of old law...	<u><u>\$11,641 61</u></u>



## PUTNAM COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$7,353 37
Amount received for transfers (5).....	50 00
Total receipts .....	<u>\$7,403 37</u>
Paid rebates on cancelled certificates..	\$185 00
Paid fees of county treasurer on collections .....	222 10
Total fees and rebates.....	<u>407 10</u>
Net receipts .....	<u><u>\$6,996 27</u></u>
Of which two-thirds is paid cities and towns .....	\$4,664 18
Of which one-third is paid State.....	2,332 09
The county received, as above.....	<u>\$4,664 18</u>
The county's State tax is diminished .00139 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	5,484 67
Total net benefit to county.....	<u><u>\$10,148 85</u></u>
The benefit to the county by diminishing State taxes, as above .....	\$5,484 67
Amount paid by county to the State, as above.....	<u>2,332 09</u>
Excess of benefit to county over amount paid the State .....	<u><u>\$3,152 58</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	57
Total number of certificates in force April 30, 1896 (old law).....	<u>61</u>
Decrease in number of certificates in force from last year of old law.....	<u><u>4</u></u>
Net excise receipts for year ending September 30, 1900, as above .....	\$6,996 27
Net excise receipts for year ending April 30, 1896 (old law) .....	<u>2,368 66</u>
Increase in receipts over last year of old law...	<u><u>\$4,627 61</u></u>

## QUEENS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$312,419 10
Amount received for all-night permits (1).....	10 00
Amount received for fines.....	650 00
Amount received for transfers (145).....	1,450 00
Total receipts .....	<u>\$314,529 10</u>
Paid rebates on cancelled certificates..	\$30,472 58
*Paid fees of county treasurer on collections .....	85 50
Total fees and rebates.....	<u>30,558 08</u>
Net receipts .....	<u><u>\$283,971 02</u></u>
Of which two-thirds is paid cities and towns .....	\$189,314 01
Of which one-third is paid State.....	94,657 01
The county received, as above.....	<u>\$189,314 01</u>
The county's State tax is diminished .01765 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	69,643 46
Total net benefit to county.....	<u><u>\$258,957 47</u></u>
Amount paid by county to the State, as above.....	\$94,657 01
The benefit to the county by diminishing State taxes, as above .....	69,643 46
Excess of payment to State over reduction of State tax .....	<u><u>\$25,013 55</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	1,306
Total number of certificates in force April 30, 1896 (old law).....	<u>1,206</u>
Increase in number of certificates in force over last year of old law.....	<u>100</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$283,971 02
Net excise receipts for year ending April 30, 1896 (old law) .....	43,424 61
Increase in receipts over last year of old law...	<u><u>\$240,546 41</u></u>

\* Special deputy commissioner for the Borough of Queens appointed Jan. 1, 1900, after which date cost of collection was paid by the State.



## RENSSELAER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates .....	\$187,327 15
Amount received for fines .....	250 00
Amount received for transfers (30).....	300 00
Total receipts .....	<u>\$187,877 15</u>
Paid rebates on cancelled certificates..	\$9,130 84
Paid fees of county treasurer on collections .....	<u>1,878 77</u>
Total fees and rebates .....	<u>11,009 61</u>
Net receipts .....	<u><u>\$176,867 54</u></u>
Of which two-thirds is paid cities and towns .....	\$117,911 69
Of which one-third is paid State.....	<u>58,955 85</u>
The county received, as above.....	\$117,911 69
The county's State tax is diminished .01321 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or .....	<u>52,124 09</u>
Total net benefit to county .....	<u><u>\$170,035 78</u></u>
Amount paid by county to the State, as above.....	\$58,955 85
The benefit to county by diminishing State taxes, as above .....	<u>52,124 09</u>
Excess of payment to State over reduction of State tax .....	<u><u>\$6,831 76</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	556
Total number of certificates in force April 30, 1896 (old law) .....	<u>908</u>
Decrease in number of certificates in force from last year of old law.....	<u><u>352</u></u>
Net excise receipts for year ending September 30, 1900, as above .....	\$176,867 54
Net excise receipts for year ending April 30, 1896 (old law) .....	<u>22,870 11</u>
Increase in receipts over last year of old law...	<u><u>\$153,997 43</u></u>



## \*RICHMOND COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$121,416 70
Amount received for all-night permits (42).....	420 00
Amount received for transfers (53).....	530 00
Total receipts .....	<u>\$122,366 70</u>
Paid rebates on cancelled certificates.....	8,502 35
Net receipts .....	<u>\$113,864 35</u>
Of which two-thirds is paid cities and towns .....	\$75,909 57
Of which one-third is paid State.....	<u>37,954 78</u>
The county received, as above.....	\$75,909 57
The county's State tax is diminished .00853 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or .....	33,657 72
Total net benefit to county .....	<u>\$109,567 29</u>
Amount paid by county to State, as above.....	\$37,954 78
The benefit to county by diminishing State taxes, as above .....	<u>33,657 72</u>
Excess of payment to State over reduction of State tax .....	<u>\$4,297 06</u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	472
Total number of certificates in force April 30, 1896 (old law) .....	<u>543</u>
Decrease in number of certificates in force from last year of old law.....	<u>71</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$113,864 35
Net excise receipts for year ending April 30, 1896 (old law) .....	<u>38,364 83</u>
Increase in receipts over last year of old law...	<u>\$75,499 52</u>

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\* Cost of collection in this county is paid by the State.

## ROCKLAND COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$35,032 12
Amount received for transfers (14).....	140 00
Total receipts .....	<u>\$35,172 12</u>
Paid rebates on cancelled certificates..	\$2,053 33
Paid fees of county treasurer on collections .....	1,055 16
Total fees and rebates.....	<u>3,108 49</u>
Net receipts .....	<u><u>\$32,063 63</u></u>
Of which two-thirds is paid cities and towns .....	\$21,375 75
Of which one-third is paid State.....	10,687 88
The county received, as above.....	<u>\$21,375 75</u>
The county's State tax is diminished .00286 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	11,285 00
Total net benefit to county.....	<u><u>\$32,660 75</u></u>
The benefit to county by diminishing State taxes, as above .....	\$11,285 00
Amount paid by county to the State, as above.....	10,687 88
Excess of benefit to county over amount paid the State .....	<u><u>\$597 12</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	228
Total number of certificates in force April 30, 1896 (old law).....	<u>236</u>
Decrease in number of certificates in force from last year of old law.....	<u>8</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$32,063 63
Net excise receipts for year ending April 30, 1896 (old law) .....	9,018 39
Increase in receipts over last year of old law...	<u><u>\$23,045 24</u></u>

## ST. LAWRENCE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$31,700 81
Amount received for fines.....	925 00
Amount received for transfers (16).....	160 00
Total receipts .....	<u>\$32,785 81</u>
Paid rebates on cancelled certificates..	\$1,482 06
Paid fees of county treasurer on collections ..	655 72
Total fees and rebates.....	<u>2,137 78</u>
Net receipts .....	<u><u>\$30,648 03</u></u>
Of which two-thirds is paid cities and towns ..	\$20,432 02
Of which one-third is paid State.....	10,216 01
The county received, as above.....	\$20,432 02
The county's State tax is diminished .006 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	23,674 83
Total net benefit to county.....	<u><u>\$44,106 85</u></u>
The benefit to county by diminishing State taxes, as above .....	\$23,674 83
Amount paid by county to the State, as above.....	10,216 01
Excess of benefit to county over amount paid the State .....	<u><u>\$13,458 82</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	183
Total number of certificates in force April 30, 1896 (old law).....	193
Decrease in number of certificates in force from last year of old law.....	<u>10</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$30,648 03
Net excise receipts for year ending April 30, 1896 (old law) .....	17,294 52
Increase in receipts over last year of old law...	<u><u>\$13,353 51</u></u>



## SARATOGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates .....	\$61,189 16
Amount received for transfers (20).....	200 00
Total receipts .....	<u>\$61,389 16</u>
Paid rebates on cancelled certificates..	\$9,954 64
Paid fees of county treasurer on collections .....	1,841 67
Total fees and rebates .....	<u>11,796 31</u>
Net receipts .....	<u><u>\$49,592 85</u></u>
Of which two-thirds is paid cities and towns .....	\$33,061 90
Of which one-third is paid State.....	16,530 95
The county received, as above.....	<u>\$33,061 90</u>
The county's State tax is diminished .00468 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	18,466 37
Total net benefit to county.....	<u><u>\$51,528 27</u></u>
The benefit to county by diminishing State taxes, as above .....	\$18,466 37
Amount paid by county to the State, as above.....	16,530 95
Excess of benefit to county over amount paid the State .....	<u><u>\$1,935 42</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	314
Total number of certificates in force April 30, 1896 (old law).....	401
Decrease in number of certificates in force from last year of old law.....	<u>87</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$49,592 85
Net excise receipts for year ending April 30, 1896 (old law) .....	11,514 07
Increase in receipts over last year of old law...	<u><u>\$38,078 78</u></u>

## SCHENECTADY COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates .....	\$64,061 65
Amount received for fines .....	800 00
Amount received for transfers (23).....	230 00
Total receipts .....	<u>\$65,091 65</u>
Paid rebates on cancelled certificates..	\$3,998 33
Paid fees of county treasurer on collections .....	1,301 83
Total fees and rebates.....	<u>5,300 16</u>
Net receipts .....	<u><u>\$59,791 49</u></u>
Of which two-thirds is paid cities and towns .....	\$39,860 99
Of which one-third is paid State.....	19,930 50
The county received, as above.....	<u>\$39,860 99</u>
The county's State tax is diminished .00336 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	13,257 90
Total net benefit to county.....	<u><u>\$53,118 89</u></u>
Amount paid by county to the State, as above.....	\$19,930 50
The benefit to county by diminishing State taxes, as above .....	13,257 90
Excess of payment to State over reduction of State tax .....	<u><u>\$6,672 60</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	223
Total number of certificates in force April 30, 1896 (old law) .....	205
Increase in number of certificates in force over last year of old law.....	<u>18</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$59,791 49
Net excise receipts for year ending April 30, 1896 (old law) .....	6,081 73
Increase in receipts over last year of old law...	<u><u>\$53,709 76</u></u>



## SCHOHARIE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$8,320 48
Amount received for transfers (1).....	10 00
	<hr/>
Total receipts .....	\$8,330 48
Paid rebates on cancelled certificates..	\$853 73
Paid fees of county treasurer on collections . . . . .	249 91
	<hr/>
Total fees and rebates.....	1,103 64
	<hr/>
Net receipts .....	\$7,226 84
	<hr/>
Of which two-thirds is paid cities and towns . . . . .	\$4,817 89
Of which one-third is paid State.....	2,408 95
	<hr/>
The county received, as above.....	\$4,817 89
The county's State tax is diminished .00206 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	8,128 36
	<hr/>
Total net benefit to county.....	\$12,946 25
	<hr/>
The benefit to county by diminishing State taxes, as above .....	\$8,128 36
Amount paid by county to the State, as above.....	2,408 95
	<hr/>
Excess of benefit to county over amount paid the State .....	\$5,719 41
	<hr/>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	71
Total number of certificates in force April 30, 1896 (old law).....	74
	<hr/>
Decrease in number of certificates in force from last year of old law.....	3
	<hr/>
Net excise receipts for year ending September 30, 1900, as above.....	\$7,226 84
Net excise receipts for year ending April 30, 1896 (old law) .....	2,113 85
	<hr/>
Increase in receipts over last year of old law...	\$5,112 99
	<hr/>



## SCHUYLER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$5,355 84
Amount received for transfers (2).....	20 00
Total receipts .....	<u>\$5,375 84</u>
Paid rebates on cancelled certificates..	\$349 59
Paid fees of county treasurer on collections.....	161 27
Total fees and rebates.....	<u>510 86</u>
Net receipts .....	<u><u>\$4,864 98</u></u>
Of which two-thirds is paid cities and towns . . . . .	\$3,243 32
Of which one-third is paid State.....	1,621 66
The county received, as above.....	<u>\$3,243 32</u>
The county's State tax is diminished .00121 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	4,774 42
Total net benefit to county.....	<u><u>\$8,017 74</u></u>
The benefit to county by diminishing State taxes, as above .....	\$4,774 42
Amount paid by county to the State, as above.....	1,621 66
Excess of benefit to county over amount paid the State .....	<u><u>\$3,152 76</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	34
Total number of certificates in force April 30, 1896 (old law).....	48
Decrease in number of certificates in force from last year of old law.....	<u>14</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$4,864 98
Net excise receipts for year ending April 30, 1896 (old law) .....	1,415 00
Increase in receipts over last year of old law...	<u><u>\$3,449 98</u></u>

## SENECA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$14,320 85
Amount received for fines.....	25 00
Amount received for transfers (2).....	20 00
Total receipts .....	<u>\$14,365 85</u>
Paid rebates on cancelled certificates..	\$660 00
Paid fees of county treasurer on collections . . . . .	430 97
Total fees and rebates.....	<u>1,090 97</u>
Net receipts .....	<u><u>\$13,274 88</u></u>
Of which two-thirds is paid cities and towns .....	\$8,849 92
Of which one-third is paid State.....	4,424 96
The county received, as above.....	<u>\$8,849 92</u>
The county's State tax is diminished .00271 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	10,693 13
Total net benefit to county.....	<u><u>\$19,543 05</u></u>
The benefit to the county by diminishing State taxes, as above .....	\$10,693 13
Amount paid by county to the State, as above.....	4,424 96
Excess of benefit to county over amount paid the State .....	<u><u>\$6,268 17</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	82
Total number of certificates in force April 30, 1896 (old law).....	<u>118</u>
Decrease in number of certificates in force from last year of old law.....	<u>36</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$13,274 88
Net excise receipts for year ending April 30, 1896 (old law) .....	2,883 50
Increase in receipts over last year of old law...	<u><u>\$10,391 38</u></u>



## STEUBEN COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$50,540 88
Amount received for fines.....	500 00
Amount received for transfers (16).....	160 00
Total receipts .....	<u>\$51,200 88</u>
Paid rebates on cancelled certificates..	\$2,509 15
Paid fees of county treasurer on collections .....	1,024 02
Total fees and rebates.....	<u>3,533 17</u>
Net receipts .....	<u><u>\$47,667 71</u></u>
Of which two-thirds is paid cities and towns .....	\$31,778 47
Of which one-third is paid State.....	15,889 24
The county received, as above.....	<u>\$31,778 47</u>
The county's State tax is diminished .00567 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	22,372 71
Total net benefit to county.....	<u><u>\$54,151 18</u></u>
The benefit to county by diminishing State taxes, as above .....	\$22,372 71
Amount paid by county to the State, as above.....	15,889 24
Excess of benefit to county over amount paid the State .....	<u><u>\$6,483 47</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	237
Total number of certificates in force April 30, 1896 (old law) .....	284
Decrease in number of certificates in force from last year of old law.....	<u>47</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$47,667 71
Net excise receipts for year ending April 30, 1896 (old law) .....	15,124 26
Increase in receipts over last year of old law...	<u><u>\$32,543 45</u></u>



## SUFFOLK COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates .....	\$43,304 72
Amount received for fines .....	1,268 34
Amount received for transfers (15).....	150 00
Total receipts .....	<u>\$44,723 06</u>
Paid rebates on cancelled certificates..	\$4,379 54
Paid fees of county treasurer on collections .....	1,341 69
Total fees and rebates .....	<u>5,721 23</u>
Net receipts .....	<u><u>\$39,001 83</u></u>
Of which two-thirds is paid cities and towns .....	\$26,001 22
Of which one-third is paid State.....	13,000 61
The county received, as above.....	<u>\$26,001 22</u>
The county's State tax is diminished .00781 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or .....	30,816 74
Total net benefit to county.....	<u><u>\$56,817 96</u></u>
The benefit to county by diminishing State taxes, as above .....	\$30,816 74
Amount paid by county to the State, as above.....	13,000 61
Excess of benefit to county over amount paid the State .....	<u><u>\$17,816 13</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	323
Total number of certificates in force April 30, 1896 (old law).....	<u>243</u>
Increase in number of certificates in force over last year of old law.....	<u>80</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$39,001 83
Net excise receipts for year ending April 30, 1896 (old law) .....	15,051 40
Increase in receipts over last year of old law...	<u><u>\$23,950 43</u></u>

## SULLIVAN COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$16,079 15
Amount received for transfers (3).....	30 00
Total receipts .....	<u>\$16,109 15</u>
Paid rebates on cancelled certificates..	\$1,382 53
Paid fees of county treasurer on col- lections .....	483 27
Total fees and rebates .....	<u>1,865 80</u>
Net receipts .....	<u><u>\$14,243 35</u></u>
Of which two-thirds is paid cities and towns .....	\$9,495 57
Of which one-third is paid State.....	4,747 78
The county received, as above.....	<u>\$9,495 57</u>
The county's State tax is diminished .00103 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or .....	4,064 18
Total net benefit to county .....	<u><u>\$13,559 75</u></u>
Amount paid by county to the State, as above.....	\$4,747 78
The benefit to county by diminishing State taxes, as above .....	4,064 18
Excess of payment to State over reduction of State tax .....	<u><u>\$683 60</u></u>

*Comparative Statement.*

Total number of certificates in force Septem- ber 30, 1900 .....	165
Total number of certificates in force April 30, 1896 (old law) .....	150
Increase in number of certificates in force over last year of old law .....	<u>15</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$14,243 35
Net excise receipts for year ending April 30, 1896 (old law) .....	6,359 67
Increase in receipts over last year of old law...	<u><u>\$7,883 68</u></u>



## TIOGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates .....	\$13,811 69
Amount received for fines .....	200 00
Amount received for transfers (S).....	80 00
Total receipts .....	<u>\$14,091 69</u>
Paid rebates on cancelled certificates..	\$1,429 57
Paid fees of county treasurer on collections .....	422 75
Total fees and rebates .....	<u>1,852 32</u>
Net receipts .....	<u><u>\$12,239 37</u></u>
Of which two-thirds is paid cities and towns .....	\$8,159 58
Of which one-third is paid State.....	4,079 79
The county received, as above.....	<u>\$8,159 58</u>
The county's State tax is diminished .00237 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	9,351 56
Total net benefit to county.....	<u><u>\$17,511 14</u></u>
The benefit to county by diminishing State taxes, as above .....	\$9,351 56
Amount paid by county to the State, as above.....	4,079 79
Excess of benefit to county over amount paid the State .....	<u><u>\$5,271 77</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	72
Total number of certificates in force April 30, 1896 (old law).....	95
Decrease in number of certificates in force from last year of old law.....	<u>23</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$12,239 37
Net excise receipts for year ending April 30, 1896 (old law) .....	4,319 46
Increase in receipts over last year of old law...	<u><u>\$7,919 91</u></u>



## TOMPKINS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$17,542 49
Amount received for fines.....	650 00
Amount received for transfers (8).....	80 00
Total receipts .....	<u>\$18,272 49</u>
Paid rebates on cancelled certificates..	\$1,262 47
Paid fees of county treasurer on collections .....	365 45
Total fees and rebates .....	<u>1,627 92</u>
Net receipts .....	<u><u>\$16,644 57</u></u>
Of which two-thirds is paid cities and towns .....	\$11,096 38
Of which one-third is paid State.....	5,548 19
The county received, as above.....	<u>\$11,096 38</u>
The county's State tax is diminished .003 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	11,837 42
Total net benefit to county.....	<u><u>\$22,933 80</u></u>
The benefit to county by diminishing State taxes, as above .....	\$11,837 42
Amount paid by county to the State, as above.....	5,548 19
Excess of benefit to county over amount paid the State .....	<u><u>\$6,289 23</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	64
Total number of certificates in force April 30, 1896 (old law) .....	88
Decrease in number of certificates in force from last year of old law.....	<u>24</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$16,644 57
Net excise receipts for year ending April 30, 1896 (old law) .....	4,367 62
Increase in receipts over last year of old law..	<u><u>\$12,276 95</u></u>

## ULSTER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$76,865 85
Amount received for all-night permits (9).....	90 00
Amount received for fines.....	115 00
Amount received for transfers (21).....	210 00
Total receipts .....	<u>\$77,280 85</u>
Paid rebates on cancelled certificates..	\$5,338 32
Paid fees of county treasurer on collections . . . . .	1,545 62
Total fees and rebates.....	<u>6,883 94</u>
Net receipts .....	<u><u>\$70,396 91</u></u>
Of which two-thirds is paid cities and towns . . . . .	\$46,931 27
Of which one-third is paid State.....	23,465 64
The county received, as above.....	<u>\$46,931 27</u>
The county's State tax is diminished .00509 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	20,084 15
Total net benefit to county.....	<u><u>\$67,015 42</u></u>
Amount paid by county to the State, as above.....	\$23,465 64
The benefit to county by diminishing State taxes, as above .....	20,084 15
Excess of payment to State over reduction of State tax .....	<u><u>\$3,381 49</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	380
Total number of certificates in force April 30, 1896 (old law).....	493
Decrease in number of certificates in force from last year of old law.....	<u>113</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$70,396 91
Net excise receipts for year ending April 30, 1896 (old law) .....	25,647 61
Increase in receipts over last year of old law...	<u><u>\$44,749 30</u></u>



## WARREN COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$27,790 00
Amount received for transfers (9).....	90 00
Total receipts .....	<u>\$27,880 00</u>
Paid rebates on cancelled certificates..	\$3,057 45
Paid fees of county treasurer on collections .....	836 40
Total fees and rebates.....	<u>3,893 85</u>
Net receipts .....	<u><u>\$23,986 15</u></u>
Of which two-thirds is paid cities and towns .....	\$15,990 77
Of which one-third is paid State.....	7,995 38
The county received, as above.....	<u>\$15,990 77</u>
The county's State tax is diminished .0014 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	5,524 13
Total net benefit to county.....	<u><u>\$21,514 90</u></u>
Amount paid by county to the State, as above.....	\$7,995 38
The benefit to county by diminishing State taxes, as above .....	5,524 13
Excess of payment to State over reduction of State tax .....	<u><u>\$2,471 25</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	143
Total number of certificates in force April 30, 1896 (old law).....	<u>152</u>
Decrease in number of certificates in force from last year of old law.....	<u><u>9</u></u>
Net excise receipts for year ending September 30, 1900, as above.....	\$23,986 15
Net excise receipts for year ending April 30, 1896 (old law) .....	5,551 13
Increase in receipts over last year of old law...	<u><u>\$18,435 02</u></u>



## WASHINGTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$26,598 78
Amount received for transfers (8).....	80 00
Total receipts .....	<u>\$26,678 78</u>
Paid rebates on cancelled certificates..	\$4,065 39
Paid fees of county treasurer on collections .....	800 36
Total fees and rebates.....	<u>4,865 75</u>
Net receipts .....	<u>\$21,813 03</u>
Of which two-thirds is paid cities and towns .....	\$14,542 02
Of which one-third is paid State.....	<u>7,271 01</u>
The county received, as above.....	\$14,542 02
The county's State tax is diminished .00337 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	13,297 36
Total net benefit to county.....	<u>\$27,839 38</u>
The benefit to county by diminishing State taxes, as above .....	\$13,297 36
Amount paid by county to the State, as above.....	<u>7,271 01</u>
Excess of benefit to county over amount paid the State .....	<u>\$6,026 35</u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	175
Total number of certificates in force April 30, 1896 (old law).....	<u>173</u>
Increase in number of certificates in force over last year of old law.....	<u>2</u>
Net excise receipts for year ending September 30, 1900, as above.....	\$21,813 03
Net excise receipts for year ending April 30, 1896 (old law) .....	7,261 63
Increase in receipts over last year of old law...	<u>\$14,551 40</u>

## WAYNE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$15,305 40
Amount received for fines.....	607 00
Amount received for transfers (10).....	100 00
Total receipts .....	<u>\$16,012 40</u>
Paid rebates on cancelled certificates..	\$499 58
Paid fees of county treasurer on collections .....	480 37
Total fees and rebates.....	<u>979 95</u>
Net receipts .....	<u><u>\$15,032 45</u></u>
Of which two-thirds is paid cities and towns .....	\$10,021 63
Of which one-third is paid State.....	5,010 82
The county received, as above.....	<u>\$10,021 63</u>
The county's State tax is diminished .00463 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	18,269 08
Total net benefit to county .....	<u><u>\$28,290 71</u></u>
The benefit to county by diminishing State taxes, as above .....	\$18,269 08
Amount paid by county to the State, as above.....	5,010 82
Excess of benefit to county over amount paid the State .....	<u><u>\$13,258 26</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	104
Total number of certificates in force April 30, 1896 (old law).....	128
Decrease in number of certificates in force from last year of old law.....	<u>24</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$15,032 45
Net excise receipts for year ending April 30, 1896 (old law) .....	4,189 06
Increase in receipts over last year of old law...	<u><u>\$10,843 39</u></u>



## WESTCHESTER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$229,860 79
Amount received for all-night permits (31).....	310 00
Amount received for fines.....	450 00
Amount received for transfers (111).....	1,110 00
Total receipts .....	<u>\$231,730 79</u>
Paid rebates on cancelled certificates..	\$15,736 94
Paid fees of county treasurer on collections .....	4,634 62
Total fees and rebates .....	<u>20,371 56</u>
Net receipts .....	<u><u>\$211,359 23</u></u>
Of which two-thirds is paid cities and towns .....	\$140,906 15
Of which one-third is paid State.....	70,453 08
The county received, as above.....	<u>\$140,906 15</u>
The county's State tax is diminished .02756 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	108,746 39
Total net benefit to county.....	<u><u>\$249,652 54</u></u>
The benefit to county by diminishing State taxes, as above .....	\$108,746 39
Amount paid by county to the State, as above.....	70,453 08
Excess of benefit to county over amount paid State .....	<u><u>\$38,293 31</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	963
Total number of certificates in force April 30, 1896 (old law).....	882
Increase in number of certificates in force over last year of old law.....	<u>81</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$211,359 23
Net excise receipts for year ending April 30, 1896 (old law) .....	59,253 58
Increase in receipts over last year of old law...	<u><u>\$152,105 65</u></u>



## WYOMING COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates .....	\$10,405 00
Amount received for transfers (1).....	10 00
Total receipts .....	<u>\$10,415 00</u>
Paid rebates on cancelled certificates..	\$562 50
Paid fees of county treasurer on collections .....	312 45
Total fees and rebates .....	<u>874 95</u>
Net receipts .....	<u><u>\$9,540 05</u></u>
Of which two-thirds is paid cities and towns .....	\$6,360 03
Of which one-third is paid State.....	3,180 02
The county received, as above.....	<u>\$6,360 03</u>
The county's State tax is diminished .00274 per cent. of \$3,945,805.17 (the State's share of the excise revenue), or .....	10,811 51
Total net benefit to county.....	<u><u>\$17,171 54</u></u>
The benefit to county by diminishing State taxes, as above .....	\$10,811 51
Amount paid by county to the State, as above.....	<u>3,180 02</u>
Excess of benefit to county over amount paid State .....	<u><u>\$7,631 49</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900.....	80
Total number of certificates in force April 30, 1896 (old law) .....	<u>92</u>
Decrease in number of certificates in force from last year of old law.....	<u>12</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$9,540 05
Net excise receipts for year ending April 30, 1896 (old law) .....	<u>3,747 26</u>
Increase in receipts over last year of old law...	<u><u>\$5,792 79</u></u>

## YATES COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1900, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates .....	\$5,614 59
Amount received for transfers (4).....	40 00
Total receipts .....	<u>\$5,654 59</u>
Paid rebates on cancelled certificates..	\$66 67
Paid fees of county treasurer on collections. . . . .	169 64
Total fees and rebates .....	<u>236 31</u>
Net receipts .....	<u><u>\$5,418 28</u></u>
Of which two-thirds is paid cities and towns .....	\$3,612 19
Of which one-third is paid State.....	1,806 09
The county received, as above.....	<u>\$3,612 19</u>
The county's State tax is diminished .00196 per cent. of \$3,945,805.17 (the State's share of the excise revenue) or .....	7,733 78
Total net benefit to county .....	<u><u>\$11,345 97</u></u>
The benefit to county by diminishing State taxes, as above .....	\$7,733 78
Amount paid by county to the State, as above.....	<u>1,806 09</u>
Excess of benefit to county over amount paid the State .....	<u><u>\$5,927 69</u></u>

*Comparative Statement.*

Total number of certificates in force September 30, 1900 .....	39
Total number of certificates in force April 30, 1896 (old law) .....	41
Decrease in number of certificates in force from last year of old law.....	<u>2</u>
Net excise receipts for year ending September 30, 1900, as above .....	\$5,418 28
Net excise receipts for year ending April 30, 1896 (old law) .....	1,923 50
Increase in receipts over last year of old law...	<u><u>\$3,494 78</u></u>

## AMOUNTS RECEIVED BY STATE COMMISSIONER OF EXCISE.

From the issue and transfer of liquor tax certificates: to common carriers (subdivision 4) to beer bottlers (subdivision 5), and from penalties, etc.

For year ending September 30, 1900.

Subdivision 4 .....	\$30,266 73
Subdivision 5 .....	750 01
Transfer of subdivision 4 certificates.....	290 00
Penalties, etc. ....	34,031 27
	<hr/>
	\$65,338 01
Rebates on subdivision 4 certificates .....	11,006 64
	<hr/>
Net balance .....	<u>\$54,331 37</u>

## EXCISE RECEIPTS IN THE STATE.

For year ending September 30, 1900.

Amount received from certificates, subdivisions 1, 2, 3 and 6.....	\$12,489,867 64
Amount received from certificates, subdivisions 4 and 5 .....	31,016 74
Amount received from all-night permits.....	8,680 00
Amount received from fines and penalties.....	56,613 41
Amount received from transfers .....	36,780 00
	<hr/>
Total amount received .....	<u>\$12,622,957 79</u>

State's share, less rebates .....	\$3,945,805 17
Localities' share, less rebates .....	7,782,947 59
Amount paid county treasurers' fees. ....	55,758 54
Amount paid rebates .....	838,446 49

Total payments .....	<u>\$12,622,957 79</u>
----------------------	------------------------

Number of certificates in force September 30, 1900:

Subdivisions 1, 2, 3 and 6.....	27,601
Subdivisions 4 and 5 .....	146
	<hr/>
Total number in force, all classes.....	<u>27,747</u>



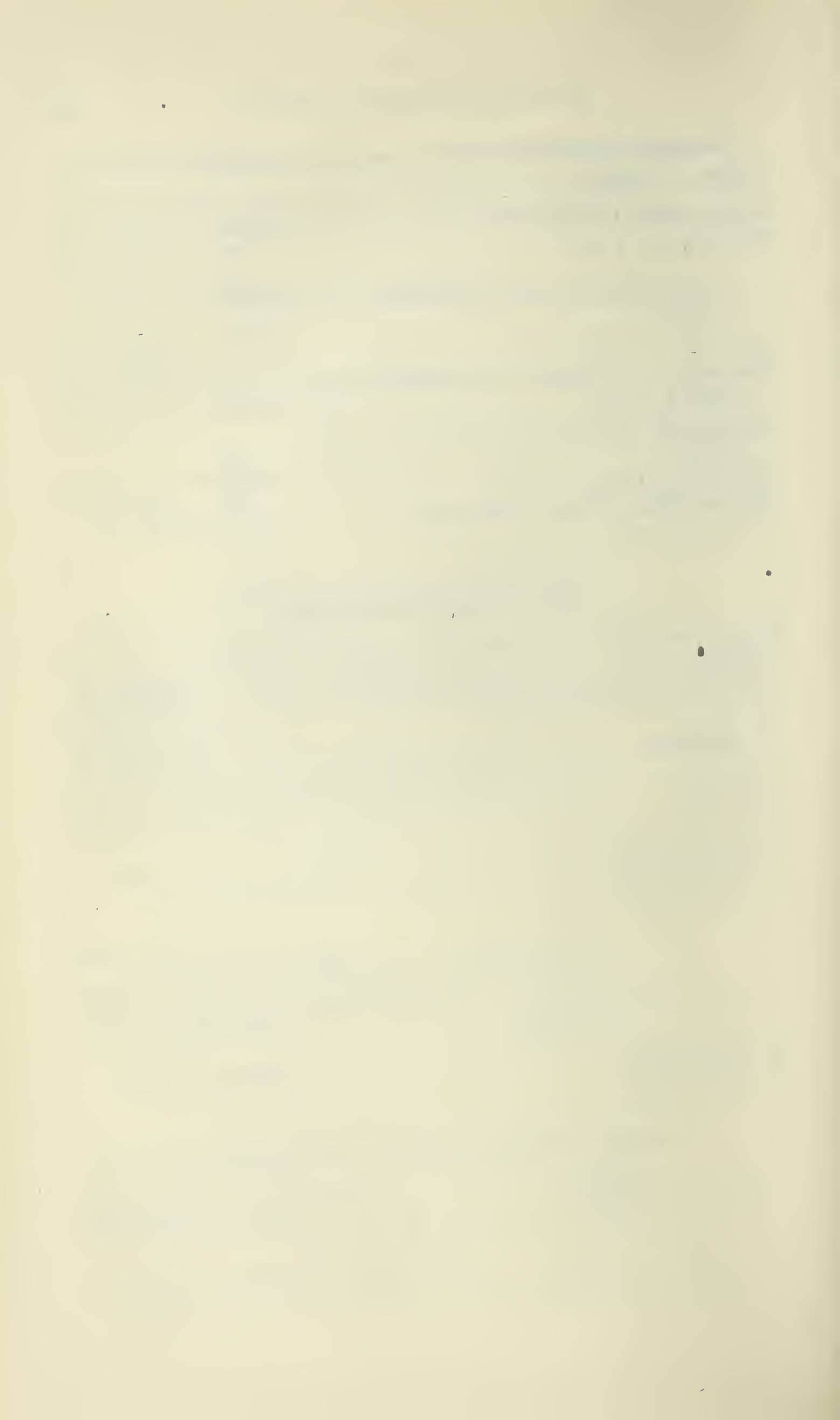
Number of certificates issued, year ending September 30, 1900:

Subdivisions 1, 2, 3 and 6.....	31,338
Subdivisions 4 and 5 .....	192
	<hr/>
Total number issued, all classes .....	31,530
	<hr/> <hr/>

Number of certificates surrendered, subdivisions 1 and 2 .....	4,280
Number of certificates surrendered, subdivision 4 .....	112
Number of all-night permits .....	750
Number of certificates transferred .....	3,678
	<hr/> <hr/>

#### COMPARATIVE STATEMENT.

Net excise revenue for year ending September 30, 1900 .....	\$11,728,752 76
Net excise revenue last year of old law (1895-96) ..	2,921,268 62
	<hr/>
Increase .....	\$8,807,484 14
	<hr/> <hr/>



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## TABLE B

COVERING THE CERTIFICATE (OR EXCISE) YEAR ENDING APRIL  
30, 1900, SHOWING THE NUMBER OF LIQUOR TAX CERTIFICATES  
ISSUED AND SURRENDERED, AND THE REVENUE COLLECTED  
AND DISBURSED, IN EVERY TOWN AND CITY IN THE STATE.

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ALBANY COUNTY.  
TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Albany city.....	455	63	30	.....	548	62	6	68	393	57	30	.....	480	24	\$231,752 12
Berne.....	8	.....	.....	.....	8	1	.....	1	7	.....	.....	.....	7	.....	783 34
Bethlehem.....	19	.....	.....	.....	19	3	.....	3	16	.....	.....	.....	16	1	1,500 02
Coeymans.....	17	.....	.....	.....	17	3	.....	3	14	.....	.....	.....	14	.....	1,608 34
Cohoes city.....	130	21	4	.....	155	23	2	25	107	19	4	.....	130	3	45,674 19
Colonie.....	60	.....	.....	.....	60	14	.....	14	46	.....	.....	.....	46	1	5,550 02
Green Island.....	18	4	.....	.....	22	.....	.....	.....	18	4	.....	.....	22	.....	3,883 33
Guiderland.....	15	1	.....	.....	16	.....	.....	.....	15	1	.....	.....	16	1	1,366 68
Knox.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Scotland.....	11	.....	.....	.....	11	4	.....	4	7	.....	.....	.....	7	.....	941 67
Rensselaerville.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	500 00
Watervliet city.....	62	19	1	.....	82	14	1	15	48	18	1	.....	67	3	24,817 49
Westerlo.....	2	.....	.....	.....	2	1	.....	1	1	.....	.....	.....	1	.....	200 00
Total .....	802	108	35	.....	945	125	9	134	677	99	35	.....	811	33	\$318,577 20

\* No license.

ALBANY COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Albany city .....	.....	\$240 00	.....	\$231,992 12	\$2,319 92	\$15,408 30	\$17,728 22	\$214,263 90	\$71,421 30	\$142,842 60	\$41,820 24	\$184,662 84
Berne .....	.....	.....	.....	783 34	7 83	33 33	41 16	742 18	247 39	494 79	582 14	1,076 93
Bethlehem .....	.....	10 00	.....	1,510 02	15 10	175 00	190 10	1,319 92	439 97	879 95	2,433 43	3,313 38
Coeymans .....	.....	.....	.....	1,608 34	16 08	191 67	207 75	1,400 59	466 87	933 72	1,493 24	2,426 96
Cohoes city .....	.....	30 00	.....	45,704 19	457 04	3,829 09	4,286 13	41,418 06	13,806 02	27,612 04	7,871 14	35,483 18
Colonie .....	.....	10 00	.....	5,560 02	55 60	716 65	772 25	4,787 77	1,595 92	3,191 85	3,270 99	6,462 84
Green Island .....	.....	.....	.....	3,883 33	38 83	.....	38 83	3,844 50	1,281 50	2,563 00	1,446 02	4,009 02
Guilderland .....	.....	10 00	.....	1,376 68	13 77	.....	13 77	1,362 91	454 31	908 60	1,155 05	2,063 65
Knox* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	410 02	410 02
New Scotland .....	.....	.....	.....	941 67	9 42	133 35	142 77	798 90	266 30	532 60	1,536 03	2,068 63
Rensselaerville .....	.....	.....	.....	500 00	5 00	.....	5 00	495 00	165 00	330 00	607 80	937 80
Watervliet city .....	.....	30 00	.....	24,847 49	248 43	2,162 46	2,410 94	22,436 55	7,478 85	14,957 70	2,867 42	17,825 12
Westerlo .....	.....	.....	.....	200 00	2 00	8 34	10 34	189 66	63 22	126 44	665 38	791 82
Total .....	.....	\$330 00	.....	\$318,907 20	\$3,189 07	\$22,658 19	\$25,847 26	\$293,059 94	\$97,686 65	\$195,373 29	\$66,158 90	\$261,532 19

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ALLEGANY COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Alfred*															
Allen*															
Alma	6				6	2			4				4		\$450 00
Almond	3				3	1		1	2				2		258 33
Amity*															
Andover	4				4				4				4		400 00
Angelica	3				3				3				3		300 00
Belfast.	3	1			4				3	1			4		316 67
Birdsall*															
Bolivar	5	3			8				5	3			8		1,050 00
Burns.	3	3			6			1	3	2			5		425 00
Caneadea*															
Centerville*															
Clarksville*															
Cuba.	5		2		7	3			2		2		4		910 00
Friendship.	1		1		2				1		1		2		205 00
Genesee*															
Granger*															
Grove*															
Hume	7	3			10				7	3			10		850 00
Independence*															
New Hudson*															
Rushford															
Seio*															
Ward*															
Wellsville	27	5			32	4		4	23	5			28	6	4,500 00
West Almond*															
Willing															
Wirt*															
Total.....	67	15	3		85	10	1	11	57	14	3		74	6	\$9,665 00

\* No license.



ALLEGANY COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.									
Alfred*	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$371 77	\$371 77
Allen*	.....	.....	.....	.....	.....	.....	.....	.....	.....	211 56	211 56
Alma..	.....	.....	\$450 00	.....	\$83 33	\$96 83	.....	\$117 72	\$235 45	232 53	467 98
Almond ..	.....	.....	258 33	7 75	83 33	91 08	167 25	55 75	111 50	463 25	574 75
Amity*	.....	.....	600 00	18 00	.....	18 00	582 00	194 00	388 00	576 64	964 64
Andover ..	.....	.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	466 43	725 10
Angelica ..	.....	.....	300 00	9 00	.....	9 00	291 00	97 00	194 00	441 81	635 81
Belfast ..	.....	.....	316 67	9 50	.....	9 50	307 17	102 39	204 78	350 00	554 78
Birdsall*	.....	.....	200 00	6 00	.....	6 00	194 00	64 67	129 33	161 06	290 39
Bolivar ..	.....	.....	1,050 00	31 50	.....	31 50	1,018 50	339 50	679 00	439 45	1,118 45
Burns ..	.....	.....	425 00	12 75	37 50	50 25	374 75	124 92	249 83	318 97	568 80
Caneadea*	.....	.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	342 02	600 69
Centerville*	.....	.....	.....	.....	.....	.....	.....	.....	.....	244 06	244 06
Clarksville*	.....	.....	.....	.....	.....	.....	.....	.....	.....	243 56	243 56
Cuba ..	.....	.....	910 00	27 30	83 34	110 64	799 36	266 45	532 91	769 82	1,302 73
Friendship ..	.....	.....	399 00	11 97	.....	11 97	387 03	129 01	258 02	767 03	1,025 05
Genesee*	.....	.....	.....	.....	.....	.....	.....	.....	.....	296 94	296 94
Granger ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	219 55	219 55
Grove*	.....	.....	.....	.....	.....	.....	.....	.....	.....	206 31	206 31
Hume ..	.....	.....	850 00	25 50	.....	25 50	824 50	274 84	549 66	471 02	1,020 68
Independence*	.....	.....	.....	.....	.....	.....	.....	.....	.....	262 16	262 16
New Hudson*	.....	.....	.....	.....	.....	.....	.....	.....	.....	295 69	295 69
Rushford ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	401 14	401 14
Scio*	.....	.....	.....	.....	.....	.....	.....	.....	.....	450 67	450 67
Ward*	.....	.....	.....	.....	.....	.....	.....	.....	.....	149 15	149 15
Wellsville ..	.....	.....	4,910 00	147 30	350 00	497 30	4,412 70	1,470 90	2,941 80	1,121 83	4,063 63
West Almond*	.....	.....	.....	.....	.....	.....	.....	.....	.....	189 92	189 92
Willing ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	162 71	162 71
Wirt*	.....	.....	.....	.....	.....	.....	.....	.....	.....	379 82	379 82
Total.....	.....	\$60 00	\$11,469 00	\$344 07	\$637 50	\$981 57	\$10,487 43	\$3,495 81	\$6,991 62	\$11,006 87	\$17,998 49

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

BROOME COUNTY.  
TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Barker .....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	.....	.....	\$208 34
Binghamton city .....	141	19	16	.....	176	26	1	27	115	18	16	.....	149	17	49,742 89
Binghamton .....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Chenango* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Colesville .....	7	1	.....	.....	8	1	1	2	6	.....	.....	.....	6	.....	575 01
Conklin* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dickinson* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fenton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kirkwood* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lisle .....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Maine* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nanticoke .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sanford .....	9	.....	3	.....	12	.....	.....	.....	9	.....	.....	.....	12	1	1,498 34
Triangle .....	5	1	.....	.....	6	1	.....	1	4	1	.....	.....	5	.....	500 00
Union .....	18	2	.....	.....	20	2	.....	2	16	2	.....	.....	18	3	2,908 33
Vestal* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Windsor .....	3	.....	1	.....	4	1	.....	1	2	.....	1	.....	3	.....	305 00
Total .....	189	23	20	.....	232	31	2	33	158	21	20	.....	199	21	\$56,037 91

\* No license.

BROOME COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Barker .....	.....	.....	.....	\$208 34	\$4 16	.....	\$4 16	\$204 18	\$68 06	\$136 12	\$461 42	\$597 54
Binghamton city ..	.....	\$170 00	.....	49,912 89	998 25	.....	5,131 53	44,781 36	14,927 12	29,854 24	15,076 67	44,930 91
Binghamton .....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	204 14	269 47
Chenango* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	551 22	551 22
Colesville .....	.....	.....	.....	575 01	11 50	83 33	94 83	480 18	160 06	320 12	867 06	1,187 18
Conklin* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	428 28	428 28
Dickinson* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	311 54	311 54
Fenton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	395 78	395 78
Kirkwood* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	465 26	465 26
Lisle .....	.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	485 16	615 83
Maine* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	371 34	371 34
Nanticoke .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	155 37	155 37
Sanford .....	.....	10 00	.....	1,508 34	30 17	.....	30 17	1,478 17	492 73	985 44	954 29	1,939 73
Triangle .....	.....	.....	.....	500 00	10 00	8 34	18 34	481 66	160 55	321 11	482 02	803 13
Union .....	.....	30 00	.....	2,938 33	58 77	108 33	167 10	2,771 23	923 74	1,847 49	1,602 37	3,449 86
Vestal* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	526 98	526 98
Windsor .....	.....	.....	.....	305 00	6 10	58 33	64 43	240 57	80 19	160 38	844 65	1,005 03
Total .....	.....	\$210 00	.....	\$56,247 91	\$1,124 95	\$4,391 61	\$5,516 56	\$50,731 35	\$16,910 45	\$33,820 90	\$24,183 55	\$58,004 45

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



CATTARAUGUS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Allegany.....	21	1			22	3		3	18	1			19		\$2,816 67
Ashford.....	6				6	1		1	5				5		600 00
Carrollton.....	16				16	1		1	15				15	1	1,358 33
Cold Spring*.....															
Conewango.....															
Dayton.....	3				3				3				3		300 00
East Otto*.....															
Elko.....	1				1				1				1		100 00
Ellicottville.....	10	2			12	2		2	8	2			10		1,033 33
Farmersville.....	2				2				2				2		183 34
Franklinville*.....															
Freedom.....	1				1				1				1		100 00
Great Valley*.....															
Hinsdale.....															
Humphrey*.....															
Ischna*.....															
Leon*.....															
Little Valley.....	7		1		8	1		1	6		1		7	1	663 33
Lyndon*.....															
Machias*.....															
Mansfield*.....															
Napoli*.....															
New Albion*.....															
Olean city.....	48	7			55	4		4	44	7			51	6	14,275 00
Olean.....	11	2			13	1		1	10	2			12		2,008 33
Otto.....	3	1			4				3	1			4		350 00
Perrysburgh*.....															
Persia.....	9	4	1		14	1		1	8	4			13		1,955 00
Portville.....			2		2								2		10 00
Randolph.....	5		3		8				5		3		8	1	815 06
Red House.....	2				2				2				2		200 00
Salamanca.....	32	8	1		41	6		6	26	8	1		35	2	6,165 42
South Valley.....	1				1				1				1		100 00
Yorkshire.....	3				3	1		1	2				2		300 00
Total.....	181	25	8		214	21		21	160	25	8		193	11	\$33,333 75

\* No license.

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Allegany.....	.....	.....	\$100 00	\$2,916 67	\$58 33	\$100 00	\$158 33	\$2,758 34	\$919 45	\$1,838 89	\$1,032 34	\$2,871 23
Ashford.....	.....	.....	.....	600 00	12 00	58 33	70 33	529 67	176 56	353 11	445 12	798 23
Carrollton.....	.....	\$10 00	50 00	1,418 33	28 37	83 33	111 70	1,306 63	435 54	871 09	436 99	1,308 08
Cold Spring.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	196 37	196 37
Conewango.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	382 65	382 65
Dayton.....	.....	.....	.....	300 00	.....	.....	6 00	294 00	98 00	196 00	390 87	586 87
East Otto.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	324 69	324 69
Elko.....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	72 85	138 18
Ellicottville.....	.....	.....	.....	1,033 33	20 67	150 00	170 67	862 66	287 55	575 11	527 46	1,102 57
Farmersville.....	.....	.....	.....	183 34	3 67	.....	3 67	179 67	59 89	119 78	403 93	523 71
Franklinville.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	887 10	887 10
Freedom.....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	432 35	497 68
Great Valley.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	353 60	353 60
Hinsdale.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	474 13	474 13
Humphrey.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	167 86	167 86
Ischna.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	276 17	276 17
Leon.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	278 89	278 89
Little Valley.....	.....	10 00	.....	673 33	13 47	83 33	96 80	576 53	192 18	384 35	381 44	765 79
Lyndon.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	209 10	209 10
Machias.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	472 69	472 69
Mansfield.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	326 86	326 86
Napoli.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	218 69	218 69
New Albion.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	444 22	444 22
Olean city.....	.....	60 00	50 00	14,385 00	287 70	800 00	1,087 70	13,297 30	4,432 43	8,864 87	2,398 27	11,263 14
Olean.....	.....	.....	.....	2,008 33	40 16	25 00	65 16	1,943 17	647 72	1,295 45	1,824 19	3,119 64
Otto.....	.....	.....	150 00	500 00	10 00	.....	10 00	490 00	163 33	326 67	281 44	608 11
Perrysburgh.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	307 25	307 25
Persia.....	.....	.....	100 00	2,055 00	41 10	100 00	141 10	1,913 90	637 97	1,275 93	343 08	1,619 01
Portville.....	.....	.....	.....	10 00	20	.....	20	9 80	3 27	6 53	412 64	419 17
Randolph.....	.....	10 00	.....	825 00	16 50	.....	16 50	808 50	269 50	539 00	587 25	1,126 25
Red House.....	.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	132 51	263 18
Salamanca.....	.....	20 00	.....	6,185 42	123 70	654 17	777 87	5,407 55	1,802 52	3,605 03	729 20	4,334 23
South Valley.....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	86 61	151 94
Yorkshire.....	.....	.....	50 00	350 00	7 00	.....	23 67	326 33	108 77	217 56	409 57	627 13
Total.....	.....	\$110 00	\$500 00	\$33,943 75	\$678 87	\$2,070 83	\$2,749 70	\$31,194 05	\$10,398 02	\$20,796 03	\$16,648 38	\$37,444 41

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



CAYUGA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE, APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Auburn city.....	128	17	8	.....	153	25	1	26	103	16	8	.....	127	12	\$43,126 14
Aurelius*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brutus.....	9	2	.....	.....	11	1	.....	1	8	2	.....	.....	10	.....	1,833 33
Cato.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Conquest*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fleming.....	7	.....	.....	.....	7	3	.....	3	4	.....	.....	.....	4	.....	558 34
Genoa.....	9	.....	1	.....	10	3	.....	3	6	.....	1	.....	7	.....	546 68
Ira.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	208 34
Ledyard*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Locke.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mentz.....	11	1	.....	.....	12	2	.....	2	9	1	.....	.....	10	.....	966 68
Montezuma.....	5	.....	1	.....	6	.....	.....	.....	5	.....	.....	.....	6	.....	505 00
Moravia.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....	1	.....	5 00
Niles*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Owasco.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Scipio*.....	.....	.....	.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....
Sempronius*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sennett*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Springport.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sterling.....	7	.....	.....	.....	7	1	.....	1	6	.....	.....	.....	6	.....	633 33
Summer Hill*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Throop*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Venice*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Victory*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	182	20	11	.....	213	36	1	37	146	19	11	.....	176	12	\$48,682 84

\*No license.



CAYUGA COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.									
Anburn city.....	.....	\$120 00	\$43,246 14	\$864 92	\$4,208 25	\$5,073 17	\$38,172 97	\$12,724 32	\$25,448 65	\$8,517 32	\$33,965 97
Aurelius*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	922 90	922 90
Brutus.....	.....	.....	.....	.....	66 67	103 34	1,729 99	576 66	1,153 33	1,118 30	2,271 63
Cato.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 34	130 66	680 77	811 43
Conquest*.....	\$200 00	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	555 93	686 60
Fleming.....	.....	.....	558 34	11 17	91 68	102 85	455 49	151 83	303 66	514 65	818 31
Genoa.....	.....	.....	546 68	10 93	116 67	127 60	419 08	139 69	279 39	819 81	1,099 20
Ira.....	.....	.....	208 34	4 16	.....	4 16	204 18	68 06	136 12	549 05	685 17
Ledyard*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	869 23	869 23
Locke.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	398 68	398 68
Montez.....	.....	.....	966 68	19 33	50 01	69 34	897 34	299 11	598 23	724 86	1,323 09
Montezuma.....	.....	.....	505 00	10 10	.....	10 10	494 90	164 97	329 93	450 08	780 01
Moravia.....	.....	.....	5 00	10	.....	10	4 90	1 63	3 27	924 35	927 62
Niles*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	552 17	552 17
Owasco.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	497 19	562 52
Scipio*.....	.....	.....	.....	.....	8 34	8 34	— 8 34	— 2 78	— 5 56	836 78	831 22
Sempronius*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	310 32	310 32
Seunett*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	736 13	736 13
Springport*.....	200 00	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	734 53	865 20
Sterling.....	.....	.....	633 33	12 66	50 00	62 66	570 67	190 23	380 44	680 04	1,060 48
Summer Hill*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	236 32	236 32
Throop*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	417 79	417 79
Venice*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	722 74	722 74
Victory*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	506 23	506 23
Total.....	.....	\$120 00	\$49,202 84	\$984 04	\$4,591 62	\$5,575 66	\$43,627 18	\$14,542 39	\$29,084 79	\$23,276 17	\$52,360 96

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

CHAUTAUQUA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.			Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		
Arkwright *	7				7	4		4		3				\$600 00
Busti .....														
Carroll *														
Charlotte .....	2	2			4			1		2	1			300 00
Chautauqua .....	10	1			11	1		2		9				1,025 01
Cherry Creek .....	2	2			4					2	2			275 00
Clymer *														
Dunkirk city.....	49	4	3		56	3	1	4	46	3	3		10	17,023 31
Dunkirk .....	1				1				1					100 00
Ellery .....	4				4	3		3	1					391 67
Ellicott .....	10		1		11	3		3	7		1		1	830 01
Ellington *														
French Creek *														
Gerry *														
Hanover .....	8		4		12				8					1,120 00
Harmony *														
Jamestown city.....	56	7	11		74	4	1	5	52	6	11		16	19,505 85
Kiantone *														
Mina *														
Poland *														
Pomfret .....	9		2		11	2		2		7			1	1,510 00
Portland .....	8	2			10	1	1	2	7	1				775 01
Ripley .....			2		2						2			10 00
Sheridan *														
Sherman *														
Stockton *														
Villanova .....	1				1				1					100 00
Westfield .....	14	5			19	2		2	12	5				2,725 00
Total .....	181	23	23		227	23	5	28	158	18	23		28	\$46,290 86

\* No license.



## CHAUTAQUA COUNTY—(Concluded).

## STATE COMMISSIONER OF EXCISE.

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CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Not receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Arkwright*	.....	.....	.....	\$600 00	\$12 00	\$158 33	\$170 33	\$429 67	\$143 22	.....	\$194 46	\$194 46
Busti .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$286 45	580 67	867 12
Carroll*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	296 15	296 15
Charlotte .....	.....	.....	.....	300 00	6 00	41 67	47 67	252 33	84 11	168 22	284 63	452 85
Chautauqua .....	.....	.....	.....	1,025 01	20 50	83 33	103 83	921 18	307 06	614 12	1,100 22	1,714 34
Cherry Creek .....	.....	.....	.....	275 00	5 50	.....	5 50	269 50	89 83	179 67	301 59	481 26
Clymer* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	283 52	283 52
Dunkirk city .....	.....	\$100 00	.....	17,123 31	342 47	670 82	1,013 29	16,110 02	5,370 01	10,740 01	1,825 66	12,631 00
Dunkirk .....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	548 07	703 96
Ellery .....	.....	.....	.....	391 67	7 83	150 00	157 83	233 84	77 95	155 89	759 71	1,257 86
Ellicott .....	.....	10 00	\$50 06	890 01	17 80	124 99	142 79	747 22	249 07	498 15	.....	.....
Ellington* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
French Creek*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gerry* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hanover .....	.....	.....	.....	1,120 00	22 40	.....	22 40	1,097 60	365 87	731 73	282 29	282 29
Harmony* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jaenestown city .....	\$30 00	160 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kiantone* .....	.....	.....	50 00	19,745 85	394 92	579 15	974 07	18,771 78	6,257 26	12,514 52	165 12	165 12
Mina* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Poland* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pomfret .....	.....	10 00	.....	1,520 00	30 40	100 00	130 40	1,389 60	463 20	926 40	358 63	358 63
Portland .....	.....	.....	.....	775 01	15 50	79 16	94 66	680 35	226 78	453 57	1,482 38	2,408 78
Ripley .....	.....	.....	50 00	60 00	1 20	.....	1 20	58 80	19 60	39 20	820 75	1,442 84
Sheridan* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	711 39	711 39
Sherman* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	466 71	466 71
Stockton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	429 51	429 51
Villenova .....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	273 30	338 63
Westfield .....	.....	.....	.....	2,725 00	54 50	116 66	171 16	2,553 84	851 28	1,002 56	1,163 33	2,865 89
Total .....	\$30 00	\$280 00	\$150 00	\$46,750 86	\$935 02	\$2,104 11	\$3,039 13	\$43,711 73	\$14,570 58	\$29,141 15	\$22,329 35	\$51,470 50

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



CHEMUNG COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Total number issued.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Ashland .....	4	.....	1	.....	5	.....	1	.....	1	3	.....	1	.....	4	.....	\$405 00
Baldwin* .....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Big Flats .....	1	.....	1	.....	.....	.....	.....	.....	.....	1	.....	1	.....	2	2	105 00
Catlin* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chemung .....	3	.....	.....	.....	3	.....	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Elmira city.....	179	8	12	.....	199	.....	22	.....	22	157	8	12	.....	177	11	61,331 58
Elmira .....	5	1	.....	.....	6	.....	1	.....	1	4	1	.....	.....	5	1	675 00
Erin* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horseheads .....	20	.....	1	.....	21	.....	4	.....	4	16	.....	1	.....	17	1	3,221 66
Southport .....	6	.....	.....	.....	6	.....	.....	.....	.....	6	.....	.....	.....	6	.....	533 33
Van Etten .....	2	.....	1	.....	3	.....	.....	.....	.....	2	.....	1	.....	3	.....	205 00
Veteran .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total .....	220	9	16	.....	245	.....	28	.....	28	192	9	16	.....	217	15	\$66,776 57

\* No license.

CHEMUNG COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Ashland.....	.....	.....	.....	\$405 00	\$8 10	\$41 67	\$49 77	\$355 23	\$118 41	\$236 82	\$372 91	\$609 73
Baldwin.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	150 07	150 07
Big Flats.....	.....	\$20 00	.....	125 00	2 50	.....	2 50	122 50	40 83	81 67	743 99	825 66
Catlin.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	233 68	233 68
Chemung.....	.....	.....	.....	300 00	6 00	.....	6 00	294 00	98 00	196 00	767 75	963 75
Elmira city.....	.....	110 00	.....	61,441 58	1,228 83	3,499 94	4,728 77	56,712 81	18,904 27	37,808 54	11,991 69	49,800 23
Elmira.....	.....	10 00	.....	685 00	13 70	66 67	80 37	604 63	201 54	403 09	474 75	877 84
Erin.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	248 00	248 00
Horseheads.....	.....	10 00	.....	3,231 66	64 63	200 01	264 64	2,967 02	989 01	1,978 01	1,381 01	3,359 02
Southport.....	.....	.....	.....	533 33	10 67	.....	10 67	522 66	174 22	348 44	702 46	1,050 90
Van Etten.....	.....	.....	.....	205 00	4 10	.....	4 10	200 90	66 97	133 93	319 50	453 43
Veteran.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	525 01	525 01
Total.....	.....	\$150 00	.....	\$66,926 57	\$1,338 53	\$3,808 29	\$5,146 82	\$61,779 75	\$20,593 25	\$41,186 50	\$17,910 82	\$59,097 32

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

CHENANGO COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Afton .....	5				1		1	4				4		\$450 00
Bainbridge.....	3		2					3		2		5		310 00
Columbus*.....														
Coventry*.....														
German*.....														
Greene.....	10	2			3		3	7	2			9	1	983 34
Guilford.....	4				1		1	3				3		350 00
Livestock*.....														
McDonough*.....														
New Berlin.....	9		3		4		4	5		3		8		806 68
North Norwich*.....														
Norwich.....	22	5			3		3	19	5			24	1	6,116 67
Otselic.....	4	1			1	1	2	3				3		366 67
Oxford.....	10	2						10	2			12		1,833 34
Pharsalia*.....														
Pitcher.....														
Plymouth*.....														
Preston*.....														
Sherburne.....	10	3				1	1	10	2			12		1,150 00
Smithville*.....														
Smyrna.....	1		1					1		1		2		105 00
Total.....	78	13	6		13	2	15	65	11	6		82	2	\$12,471 70

\*No license.



CHENANGO COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.									
Afton .....	.....	.....	\$450 00	\$13 50	\$50 00	\$63 50	\$386 50	\$128 83	\$257 67	\$639 55	\$897 22
Bainbridge .....	.....	.....	310 00	9 30	.....	9 30	300 70	100 23	200 47	744 08	944 55
Columbus* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	353 62	353 62
Coventry* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	390 97	390 97
German* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	121 96	121 96
Greene .....	.....	\$10 00	993 34	29 80	183 33	213 13	780 21	260 07	520 14	1,150 57	1,670 71
Guilford .....	.....	.....	350 00	10 50	50 00	60 50	289 50	96 50	193 00	818 78	1,011 78
Lincklaen* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	123 75	123 75
McDonough* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	212 86	212 86
New Berlin .....	.....	.....	806 68	24 20	183 33	207 53	599 15	199 72	399 43	768 09	1,167 52
North Norwich* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	357 62	357 62
Norwich .....	.....	10 00	6,126 67	183 80	50 01	233 81	5,892 86	1,964 29	3,928 57	2,005 87	5,934 44
Otselic .....	.....	.....	366 67	11 00	41 67	52 67	314 00	104 67	209 33	274 83	484 16
Oxford .....	.....	.....	1,833 34	55 00	.....	55 00	1,778 34	592 78	1,185 56	1,225 37	2,410 93
Pharsalia* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	181 33	181 33
Pitcher .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	185 61	185 61
Plymouth* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	268 63	268 63
Preston* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	278 39	278 39
Sherburne .....	.....	.....	1,150 00	34 50	25 00	59 50	1,090 50	363 50	727 00	1,040 17	1,767 17
Smithville* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	317 33	317 33
Smyrna .....	.....	.....	105 00	3 15	.....	3 15	101 85	33 95	67 90	415 41	483 31
Total .....	.....	\$20 00	\$12,491 70	\$374 75	\$583 34	\$958 09	\$11,533 61	\$3,844 54	\$7,689 07	\$11,874 79	\$19,563 86

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

CLINTON COUNTY.  
TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899 April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Altona*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ausable.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	\$500 00
Beekmantown.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Black Brook.....	14	1	.....	.....	15	1	.....	.....	13	1	.....	.....	14	1	1,383 34
Champlain.....	22	5	1	.....	28	5	.....	.....	17	5	1	.....	23	5	4,029 19
Chazy*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clinton*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dannemora.....	11	.....	1	.....	12	2	.....	.....	.....	.....	1	.....	10	1	1,063 34
Ellenburgh*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Moers*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Peru*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Plattsburgh.....	93	8	4	.....	105	24	.....	.....	69	8	.....	.....	81	13	16,886 68
Saranac*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Schuyler Falls*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	145	14	6	.....	165	32	.....	32	113	14	6	.....	133	20	\$24,062 55

\* No license.

CLINTON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Altona*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$175 47	\$175 47
Ausable.	.....	.....	.....	\$500 00	\$15 00	.....	\$15 00	\$485 00	\$161 67	\$323 33	585 21	908 54
Beekmantown.	.....	.....	.....	200 00	6 00	.....	6 00	194 00	64 67	129 33	366 16	495 49
Black Brook	.....	\$10 00	.....	1,393 34	41 80	\$58 33	100 13	1,293 21	431 07	862 14	161 50	1,023 64
Champlain	.....	50 00	.....	4,079 19	122 38	533 33	655 71	3,423 48	1,141 16	2,282 32	796 27	3,078 59
Chazy*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	444 98	444 98
Clinton*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	222 83	222 83
Dannemora	.....	10 00	.....	1,073 34	32 20	166 67	198 87	874 47	291 49	582 98	130 84	713 82
Ellenburgh*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	267 74	267 74
Moers*	.....	.....	\$400 00	400 00	12 00	.....	12 00	388 00	129 33	258 67	366 44	625 11
Peru*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	574 84	574 84
Plattsburgh.	.....	130 00	500 00	17,516 68	525 50	2,441 67	2,967 17	14,549 51	4,849 83	9,699 68	1,953 22	11,652 90
Saranac*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	220 51	220 51
Schuyler Falls*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	243 43	243 43
Total.....	.....	\$200 00	\$900 00	\$25,162 55	\$754 88	\$3,200 00	\$3,954 88	\$21,207 67	\$7,069 22	\$14,138 45	\$6,509 44	\$20,647 89

\*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



COLUMBIA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Ancram.....	3				3					3			3		\$300 00
Austerlitz * .....															
Canaan .....	9	1			10	1		1							850 01
Chatham .....	12	1	3		16	2	1	3					9		1,265 01
Claverack.....	11			1	12	1		1					13		1,488 33
Clermont.....	2				2								11		200 00
Copake .....	12				12	3		3					2		983 34
Gallatin.....	2				2								9		200 00
Germanatown.....	3				3								2		300 00
Ghent .....	13				13	2		2					3		1,891 67
Greenport.....	8				8	4		4					11		700 00
Hillsdale .....	5		1		6								4		505 00
Hudson city .....	62	14	3		79	5	1	6					6		19,069 17
Kinderhook .....	15	1	1		17	4		4					73		2,121 67
Livingston.....	6				6								13		600 00
New Lebanon .....	7				7	2		2					6		658 33
Stockport .....	10				10	1		1					5		900 00
Stuyvesant.....	11				11	1		1					9		1,083 33
Taghkanick.....	1				1								10		100 00
Total.....	192	17	8	1	218	26	2	28	166	15	8	1	190		\$33,215 86

\* No license.

COLUMBIA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Ancram	.....	.....	.....	\$300 00	\$6 00	.....	.....	\$294 00	\$98 00	\$196 00	\$584 11	\$780 11
Austerlitz*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	230 38	230 38
Canaan	.....	.....	.....	850 01	17 00	\$8 34	25 34	824 67	274 89	549 78	617 87	1,167 65
Chatham	.....	.....	.....	1,265 01	25 30	197 92	223 22	1,041 79	347 26	694 53	1,776 43	2,470 96
Claverack	.....	.....	.....	1,488 33	29 77	8 34	38 11	1,450 22	483 40	966 82	1,690 49	2,657 31
Clermont	.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	457 65	588 32
Copake	.....	.....	.....	983 34	19 67	125 00	144 67	838 67	279 56	559 11	709 93	1,269 04
Gallatin	.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	262 23	392 90
Germanatown	.....	.....	.....	300 00	6 00	.....	6 00	294 00	98 00	196 00	447 80	643 80
Ghent	.....	.....	.....	1,891 67	37 83	183 33	221 16	1,670 51	556 84	1,113 67	1,372 27	2,485 94
Greenport	.....	.....	.....	700 00	14 00	258 33	272 33	427 67	142 56	285 11	492 94	778 05
Hillsdale	.....	.....	.....	505 00	10 10	.....	10 10	494 90	164 97	329 93	416 07	746 00
Hudson city	.....	.....	.....	19,069 17	381 38	616 67	998 05	18,071 12	6,023 71	12,047 41	3,271 55	15,318 96
Kinderhook	.....	.....	.....	2,121 67	42 43	216 67	259 10	1,892 57	620 86	1,241 71	1,427 11	2,668 82
Livingston	.....	.....	.....	600 00	12 00	.....	12 00	588 00	196 00	392 00	660 49	1,052 49
New Lebanon	.....	.....	.....	658 33	13 17	66 67	79 84	578 49	192 83	385 66	374 44	760 10
Stockport	.....	.....	.....	900 00	18 00	75 00	93 00	807 00	269 00	538 00	700 01	1,238 01
Stuyvesant	.....	.....	.....	1,083 33	21 67	8 34	30 01	1,053 32	351 10	702 22	933 62	1,635 84
Taghkanick	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	222 99	288 32
Total	.....	.....	.....	\$33,215 86	\$664 32	\$1,764 61	\$2,428 93	\$30,786 93	\$10,262 31	\$20,524 62	\$16,648 38	\$37,173 00

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

CORTLAND COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May, 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Cincinnati*	15	1			16				15	1			16		\$383 34
Cortland city†			7		7							7	7		35 00
Cortlandville.															100 00
Cuyler	1				1				1				1		
Freetown*															
Harford*															
Homer.			1		1							1	1		5 00
Lapeer*															
Marathon.	5		2		7				5			2		7	510 00
Preble.	2				2				2				2	2	183 34
Scott	2				2				2				2	2	200 00
Solon*															
Taylor*															
Truxton.	2	1			3				2	1			3		250 00
Virgil*															
Willett	2				2		1	1	1				1		200 00
Total.....	29	2	10		41	1		1	28	2		10	40		\$1,866 68

\*No license.

†Cortland city erected March 16, 1900, from town of Cortlandville.



CORTLAND COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Cincinnati*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$212 99	\$212 99
Cortland city†	.....	.....	.....	\$383 34	\$7 67	.....	\$7 67	\$375 67	\$125 22	\$250 45	.....	.....
Cortlandville	.....	.....	\$3,200 00	3,235 00	97 05	.....	97 05	3,137 95	1,045 99	2,091 96	.....	6,226 56
Cuyler	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	.....	408 08
Freetown*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	179 09
Harford*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	191 24
Homer	.....	.....	.....	1,405 00	42 15	.....	42 15	1,362 85	454 29	908 56	.....	2,401 05
Lapeer*	.....	.....	1,400 00	.....	.....	.....	.....	.....	.....	.....	.....	161 72
Marathon	.....	.....	.....	510 00	15 30	.....	15 30	494 70	164 90	329 80	.....	799 73
Preble	.....	.....	.....	183 34	5 50	.....	5 50	177 84	59 28	118 56	.....	504 50
Scott	.....	.....	.....	200 00	6 00	.....	6 00	194 00	64 67	129 33	.....	323 65
Solon*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	172 04
Taylor*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	163 32
Truxton	.....	.....	.....	250 00	7 50	.....	7 50	242 50	80 83	161 67	.....	556 00
Virgil*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	373 73
Willett	.....	.....	.....	200 00	6 00	.....	31 00	169 00	56 33	112 67	.....	291 57
Total	.....	.....	\$4,600 00	\$6,466 68	\$190 17	\$25 00	\$215 17	\$6,251 51	\$2,083 24	\$4,167 67	\$8,797 60	\$12,965 27

\* No license.

† Cortland city erected March 16, 1900, from town of Cortlandville.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

DELAWARE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Andes*															
Bovina*															
Colchester*						1		1					—1		
Davenport	5				5								5		\$491 67
Delhi	4				4								4		800 00
Deposit*															
Franklin*															
Hamden*															
Hancock.	24		1		25	1		1					24	1	3,288 34
Harpersfield*															
Kortright*															
Masonville*															
Meredith*															
Middletown	14		1		15	1		1					14	2	1,371 66
Roxbury	3				3								3	1	300 00
Sidney	12		3		15	2		2			3		13	3	1,840 00
Stamford*															
Tompkins*															
Walton*															
Total	62		5		67	5		5			5		62	7	\$8,091 67

\* No license.

DELAWARE COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share not receipts.	Localities' share not receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Audes*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$515 44	\$515 44
Bovina*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	352 74	352 74
Colchester*	.....	.....	\$50 00	\$50 00	\$1 50	\$834 00	\$9 84	\$40 16	\$13 39	\$26 77	386 68	413 45
Davenport	.....	.....	225 00	716 67	21 50	.....	21 50	695 17	231 72	463 45	381 94	845 39
Delhi	.....	.....	.....	800 00	24 00	.....	24 00	776 00	258 67	517 33	843 74	1,361 07
Deposit*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	367 43	367 43
Frauklin*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	863 73	863 73
Hauden*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	405 03	405 03
Hancock	.....	.....	50 00	3,348 34	100 45	50 00	150 45	3,197 89	1,065 96	2,131 93	674 91	2,806 84
Harpersfield*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	315 51	315 51
Kortright*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	529 10	529 10
Masonville*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	310 02	310 02
Meredith*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	413 00	413 00
Middletown	.....	20 00	.....	1,391 66	41 75	58 33	100 08	1,291 58	430 53	861 05	563 89	1,424 94
Roxbury	.....	10 00	.....	310 00	9 30	.....	9 30	300 70	100 23	200 47	656 53	857 00
Sidney	.....	30 00	.....	1,870 00	56 10	41 67	97 77	1,772 23	590 74	1,181 49	782 98	1,964 47
Stamford*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	576 64	576 64
Tompkins*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	369 48	369 48
Walton*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	909 06	909 06
Total	.....	\$70 00	\$325 00	\$8,486 67	\$254 60	\$158 34	\$412 94	\$8,073 73	\$2,691 24	\$5,382 49	\$10,217 85	\$15,600 34

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and, the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



DUTCHESS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Amenia .....	7	.....	1	.....	8	1	.....	1	6	.....	1	.....	7	.....	\$521 68
Beekman .....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Clinton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dover .....	8	2	.....	.....	10	.....	.....	.....	8	.....	.....	.....	10	.....	420 83
East Fishkill .....	9	.....	.....	.....	9	1	.....	1	8	.....	.....	.....	8	.....	783 33
Fishkill .....	69	7	6	.....	82	8	.....	8	61	.....	6	.....	74	3	12,438 33
Hyde Park .....	15	1	.....	.....	16	4	.....	4	11	.....	.....	.....	12	2	1,358 33
La Grange* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Milan* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North East .....	11	.....	.....	.....	11	.....	.....	.....	11	.....	.....	.....	11	.....	950 01
Pawling* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pine Plains .....	5	1	.....	.....	6	1	.....	1	4	.....	.....	.....	5	.....	550 00
Pleasant Valley* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Poughkeepsie city .....	115	17	5	.....	137	19	2	21	96	15	5	.....	116	5	39,824 94
Poughkeepsie .....	38	2	.....	.....	40	9	.....	9	29	2	.....	.....	31	1	4,956 70
Red Hook .....	18	4	.....	.....	22	4	.....	4	14	4	.....	.....	18	.....	2,399 99
Rhinebeck .....	16	2	1	.....	19	2	.....	2	14	2	1	.....	17	.....	2,563 34
Stanford .....	4	.....	.....	.....	4	1	.....	1	3	.....	.....	.....	3	.....	400 00
Union Vale .....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Wappinger .....	16	2	.....	.....	18	2	.....	2	14	2	.....	.....	16	.....	2,450 00
Washington* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total .....	338	38	13	.....	389	52	2	54	286	36	13	.....	335	11	\$70,327 48

\* No license.

DUTCHESS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.									
Amenia.....	.....	.....	\$521 68	\$10 43	\$33 33	\$43 76	\$477 92	\$159 31	\$318 61	\$1,006 66	\$1,325 27
Beekman.....	.....	.....	400 00	8 00	.....	8 00	392 00	130 67	261 33	478 65	739 98
Clinton*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	607 35	607 35
Dover.....	.....	.....	420 83	8 41	.....	8 41	412 42	137 47	274 95	810 39	1,085 34
East Fishkill.....	.....	.....	783 33	15 67	.....	90 67	692 66	230 88	461 78	837 93	1,299 71
Fishkill.....	.....	.....	12,468 33	249 37	758 34	1,007 71	11,460 62	3,820 21	7,640 41	3,541 11	11,181 52
Hyde Park.....	.....	.....	1,378 33	27 57	200 00	227 57	1,150 76	383 59	767 17	1,749 53	2,516 70
La Grange*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	682 33	682 33
Milan*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	396 56	396 56
North East.....	.....	.....	950 01	19 00	.....	19 00	931 01	310 34	620 67	1,095 53	1,716 20
Pawling*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,304 43	1,304 43
Pine Plains.....	.....	.....	550 00	11 00	8 34	19 34	530 66	176 88	353 78	569 66	923 44
Pleasant Valley*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	714 00	714 00
Poughkeepsie city.....	.....	50 00	39,974 94	799 50	3,449 94	4,249 44	35,725 50	11,908 50	23,817 00	9,509 56	33,326 56
Poughkeepsie.....	.....	10 00	4,976 70	99 53	525 01	624 54	4,352 16	1,450 72	2,901 44	2,133 84	5,035 28
Red Hook.....	.....	.....	2,399 99	48 00	300 00	348 00	2,051 99	684 00	1,367 99	2,019 50	3,387 49
Rhinebeck.....	.....	.....	2,563 34	51 27	58 33	109 60	2,453 74	817 91	1,635 83	1,966 89	3,602 72
Stanford.....	.....	.....	500 00	10 00	50 00	60 00	440 00	146 67	293 33	843 77	1,137 10
Union Vale.....	.....	.....	300 00	6 00	.....	6 00	294 00	98 00	196 00	396 31	592 31
Wappinger.....	.....	.....	2,450 00	49 00	133 33	182 33	2,267 67	755 89	1,511 78	1,469 36	2,981 14
Washington*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,242 31	1,242 31
Total.....	.....	\$110 00	\$70,637 48	\$1,412 75	\$5,591 62	\$7,004 37	\$63,633 11	\$21,211 04	\$42,422 07	\$33,375 67	\$75,797 74

\*No license;

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ERIE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Alden.....	21	.....	.....	.....	21	5	.....	5	16	.....	.....	16	.....	\$1,883 33	
Amherst.....	37	2	.....	.....	39	4	1	5	33	1	.....	34	1	3,358 36	
Aurora.....	11	.....	1	.....	12	1	.....	1	10	.....	1	11	.....	1,821 67	
Boston.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	4	.....	400 00	
Brandt.....	6	.....	.....	.....	6	2	.....	2	4	.....	.....	4	.....	516 67	
Buffalo city.....	2,033	87	51	.....	2,171	479	11	490	1,554	76	51	1,681	258	910,695 46	
Cheektowaga.....	84	.....	.....	.....	84	13	.....	13	71	.....	.....	71	1	7,333 36	
Clarence.....	14	.....	.....	.....	14	1	.....	1	13	.....	.....	13	.....	1,308 34	
Colden.....	4	1	.....	.....	5	.....	.....	.....	4	1	.....	5	.....	433 33	
Collins.....	14	.....	.....	.....	14	4	.....	4	10	.....	.....	10	.....	1,708 33	
Concord.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	.....	6	1	1,116 67	
East Hamburg.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	4	.....	400 00	
Eden.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	.....	6	.....	508 34	
Elma.....	13	.....	.....	.....	13	1	.....	1	12	.....	.....	12	.....	1,183 33	
Evans.....	10	1	.....	.....	11	1	.....	1	9	1	.....	10	.....	900 01	
Grand Island.....	10	.....	.....	.....	10	7	.....	7	3	.....	.....	3	.....	9,666 68	
Hamburg.....	41	3	.....	.....	44	9	1	10	32	2	.....	34	1	5,520 84	
Holland.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	4	.....	400 00	
Lancaster.....	103	3	1	.....	107	16	.....	16	87	3	1	91	3	17,715 43	
Marilla*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Newstead.....	12	1	.....	.....	13	2	.....	2	10	1	.....	11	.....	2,341 66	
North Collins.....	12	.....	1	.....	13	2	.....	2	10	.....	1	11	1	1,113 33	
Sardinia.....	4	.....	.....	.....	4	1	.....	1	3	.....	.....	3	.....	400 00	
Tonawanda.....	78	3	3	.....	84	23	.....	23	55	3	3	61	4	18,698 33	
Wales.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	3	.....	300 00	
West Seneca.....	60	.....	.....	.....	60	12	.....	12	48	.....	.....	48	.....	5,483 36	
Total.....	2,594	101	57	.....	2,752	583	13	596	2,011	88	57	2,156	270	\$986,506 83	

\*No license.



ERIE COUNTY--(Concluded).

STATE COMMISSIONER OF EXCISE.

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CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.									
Alden .....	.....	.....	\$1,883 33	.....	\$208 33	\$208 33	\$1,675 00	\$558 33	\$1,116 67	\$1,340 28	\$2,456 95
Amherst .....	.....	\$10 00	3,368 36	.....	199 99	199 99	3,168 37	1,056 12	2,112 25	2,037 43	4,149 68
Aurora .....	.....	.....	1,821 67	.....	33 33	33 33	1,788 34	596 11	1,192 23	1,163 65	2,355 88
Boston .....	.....	.....	400 00	.....	.....	.....	400 00	133 33	266 67	340 89	607 56
Brant .....	.....	.....	516 67	.....	75 00	75 00	441 67	147 22	294 45	552 48	846 93
Buffalo city .....	\$4,130 00	2,580 00	917,505 46	.....	116,450 21	116,450 21	801,055 25	267,018 42	534,036 83	176,337 92	710,374 75
Cheektowaga .....	.....	10 00	7,343 36	.....	583 32	583 32	6,760 04	2,253 35	4,506 69	3,220 19	7,726 88
Clarence .....	.....	.....	1,308 34	.....	33 33	33 33	1,275 01	425 00	850 01	1,186 48	2,036 49
Colden .....	.....	.....	433 33	.....	.....	.....	433 33	144 45	288 88	337 58	626 46
Collins .....	.....	.....	1,708 33	.....	333 33	333 33	1,375 00	458 33	916 67	899 28	1,815 95
Concord .....	.....	10 00	1,126 67	.....	.....	.....	1,126 67	375 56	751 11	1,270 63	2,021 74
East Hamburg .....	.....	.....	400 00	.....	.....	.....	400 00	133 33	266 67	875 64	1,142 31
Eden .....	.....	.....	508 34	.....	.....	.....	508 34	169 45	338 89	675 78	1,014 67
Elma .....	.....	.....	1,183 33	.....	58 33	58 33	1,125 00	375 00	750 00	873 11	1,623 11
Evans .....	.....	.....	900 01	.....	41 67	41 67	858 34	286 11	572 23	1,106 21	1,678 44
Grand Island .....	.....	.....	966 68	.....	400 00	400 00	566 68	188 89	377 79	746 46	1,124 25
Hamburg .....	.....	10 00	5,530 84	.....	464 59	464 59	5,066 25	1,688 75	3,377 50	2,163 34	5,540 84
Holland .....	.....	.....	400 00	.....	.....	.....	400 00	133 33	266 67	494 15	760 82
Lancaster .....	.....	30 00	17,745 43	.....	1,675 01	1,675 01	16,070 42	5,356 81	10,713 61	2,341 10	13,054 71
Marilla .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	444 35	444 35
Newstead .....	.....	.....	2,341 66	.....	275 00	275 00	2,066 66	688 89	1,377 77	1,172 08	2,549 85
North Collins .....	.....	10 00	1,123 33	.....	125 00	125 00	998 33	332 78	665 55	742 74	1,408 29
Sardinia .....	.....	.....	400 00	.....	8 34	8 34	391 66	130 55	261 11	588 48	849 59
Tonawanda .....	.....	40 00	18,738 33	.....	3,325 00	3,325 00	15,413 33	5,137 78	10,275 55	5,682 64	15,958 19
Wales .....	.....	.....	300 00	.....	.....	.....	300 00	100 00	200 00	405 77	605 77
West Seneca .....	.....	.....	5,483 36	.....	500 01	500 01	4,983 35	1,661 12	3,322 23	1,816 23	5,138 46
Total .....	\$4,130 00	\$2,700 00	\$993,436 83	.....	\$124,789 79	\$124,789 79	\$868,647 04	\$289,549 01	\$579,098 03	\$208,814 89	\$787,912 92

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ESSEX COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.					Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.					Total number in force.	Number of transfers.	Amount received from certificates.
	ISSUED.						SURRENDERED.			Sub. 1. Sub. 2. Sub. 3. Sub. 6.							
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.				
Chesterfield.....	10	2				12	4		4	6	2			8		\$1,708 33	
Crown Point .....	11					11	4		4	7				7		841 66	
Elizabethtown .....	5	1				6	2		2	3	1			4		441 66	
Essex* .....																	
Jay .....	2					2				2				2		158 33	
Keene .....	7					7	2		2	5				5		683 33	
Lewis* .....																	
Minerva .....	6	1				7	1		1	5	1			6		591 67	
Moriah .....	17	2	1			20	2		2	15	2	1		18		3,107 08	
Newcomb.....	3					3				3				3		225 00	
North Elba .....	8		2			10	4		4	4		2		6	2	743 34	
North Hudson .....	4	1				5	2		2	2	1			3		391 67	
St Armand.....	2		1			3				2		1		3		205 00	
Schroon.....	5					5	3		3	2				2		475 00	
Ticonderoga .....	15	4				19	3		3	12	4			16	1	2,550 00	
Westport .....			2			2						2		2		10 00	
Willsborough .....	2			1		3				2				3	1	202 50	
Wilmington* .....																	
Total .....	97	11	6	1		115	27		27	70	11	6	1	88	4	\$12,334 57	

\* No license.

Essex County—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Not receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Chesterfield	.....	.....	.....	\$1,708 33	\$51 25	\$258 33	\$309 58	\$1,398 75	\$466 25	\$932 50	\$519 07	\$1,451 57
Crown Point	.....	.....	.....	841 66	25 25	258 33	283 58	558 08	186 02	372 06	400 40	772 46
Elizabethtown	.....	.....	.....	441 66	13 25	91 66	104 91	336 75	112 25	224 50	247 55	472 05
Essex*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	423 33	423 33
Jay	.....	.....	\$100 00	258 33	7 75	.....	7 75	250 58	83 52	167 06	265 48	432 54
Keene	.....	.....	.....	683 33	20 50	100 00	120 50	562 83	187 61	375 22	276 31	651 53
Lewis*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	129 69	129 69
Minerva	.....	.....	.....	591 67	17 75	83 33	101 08	490 59	163 53	327 06	100 01	427 07
Moriah	.....	.....	.....	3,107 08	93 21	200 00	293 21	2,813 87	937 96	1,875 91	1,702 81	3,578 72
Newcomb	.....	.....	.....	225 00	6 75	.....	6 75	218 25	72 75	145 50	96 42	241 92
North Elba	.....	\$20 00	.....	763 34	22 90	233 32	256 22	507 12	169 04	338 08	422 55	760 63
North Hudson	.....	.....	.....	391 67	11 75	100 00	111 75	279 92	93 31	186 61	102 82	289 43
St. Armand	.....	.....	.....	205 00	6 15	.....	6 15	198 85	66 28	132 57	71 85	204 42
Schroon	.....	.....	.....	475 00	14 25	149 99	164 24	310 76	103 59	207 17	151 98	359 15
Ticonderoga	.....	10 00	.....	2,560 00	76 80	149 99	226 79	2,333 21	777 74	1,555 47	1,015 59	2,571 06
Westport	.....	.....	150 00	160 00	4 80	.....	4 80	155 20	51 73	103 47	513 28	616 75
Willsborough	.....	10 00	.....	212 50	6 38	.....	6 38	206 12	68 71	137 41	460 66	598 07
Wilmington	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	43 60	43 60
Total	.....	\$40 00	\$250 00	\$12,624 57	\$378 74	\$1,624 95	\$2,003 69	\$10,620 88	\$3,540 29	\$7,080 59	\$6,943 40	\$14,023 99

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



FRANKLIN COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Altamont .....	15	6			21	3	1	4	12	5		17	5	\$2,814 59
Bangor* .....														
Belmont* .....														
Bombay .....	5		1		6				5			6		505 00
Brandon* .....														
Brighton .....	1	1			2				1			2		141 66
Burke* .....														
Chateaugay* .....														
Constable .....														
Dickinson* .....														
Duane* .....														
Fort Covington* .....														
Franklin .....	5	1			6	1		1	4			5		508 34
Harrietstown .....	20	5			25	7		7	13	5		18	1	3,166 70
Malone .....	22	7			29	3	1	4	19	6		25		4,452 08
Moir* .....														
Santa Clara .....	6				6	4		4	2			2		566 67
Waverly .....	3				3				3			3		600 00
Westville* .....														
Total .....	77	20	1		98	18	2	20	59	18		78	6	\$12,755 04

\* No license.

FRANKLIN COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Not receipts.	State's share not receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Altamont.....	.....	\$50 00	\$100 00	\$2,964 59	\$88 94	\$489 58	\$578 52	\$2,386 07	\$795 36	\$1,590 71	\$376 31	\$1,967 02
Bangor*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	423 81	423 81
Belmont*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	312 64	312 64
Bombay.....	.....	.....	.....	505 00	15 15	.....	15 15	489 85	163 28	326 57	275 71	602 28
Brandou*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80 90	80 90
Brighton.....	.....	.....	.....	141 66	4 25	.....	4 25	137 41	45 80	91 61	193 33	284 94
Burke*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	358 75	358 75
Chateaugay*.....	.....	.....	50 00	50 00	1 50	.....	1 50	48 50	16 17	32 33	631 78	664 11
Constable.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	194 78	194 78
Dickinson*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	214 69	214 69
Duane*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	84 39	84 39
Fort Covington*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	375 06	375 06
Franklin.....	.....	.....	200 00	708 34	21 25	58 33	79 58	628 76	209 58	419 18	282 97	702 15
Harrietstown.....	.....	10 00	.....	3,176 70	95 30	391 65	486 95	2,689 75	896 58	1,793 17	589 78	2,382 95
Malone.....	.....	.....	.....	4,452 08	133 56	285 42	418 98	4,033 10	1,344 37	2,688 73	2,233 43	4,922 16
Moir*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	497 98	497 98
Santa Clara.....	.....	.....	.....	566 67	17 00	241 67	258 67	308 00	102 67	205 33	199 92	405 25
Waverly.....	.....	.....	.....	600 00	18 00	.....	18 00	582 00	194 00	388 00	175 87	563 87
Westville*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	151 42	151 42
Total.....	.....	\$60 00	\$350 00	\$13,165 04	\$394 95	\$ 1,466 65	\$1,861 60	\$11,303 44	\$3,767 81	\$7,535 63	\$7,653 52	\$15,189 15

\*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

FULTON COUNTY.  
TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.	
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.				
Bleecker.....	3				3	2		2			1		1		\$250 00	
Broadalbin.....	5	2			7	1		1			4		6		583 34	
Caroga.....	5				5	2		2			3		3		441 67	
Ephratah.....	5				5						5		5		500 00	
Gloversville city.....	58	4	13		75	6	2	8			52	13	67	9	19,351 22	
Johnstown city.....	33	4	2		39	4	1	5			29	2	34	5	9,435 00	
Johnstown.....	21				21	6		6			15		15	1	1,725 00	
Mayfield*.....																
Northampton.....	15		2		17	3		3			12	2	14		1,210 02	
Oppenheim.....	1				1						1		1		50 00	
Perth.....	2				2						2		2		200 00	
Stratford.....	2				2	1		1			1		1		191 67	
Total.....	150	10	17		177	25	3	28			125	7	17	149	15	\$33,937 92

\* No license.



FULTON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Bleecker .....	.....	.....	.....	\$250 00	\$5 00	\$133 34	\$138 34	\$111 66	\$37 22	\$74 44	\$39 90	\$114 34
Broadalbin .....	.....	.....	.....	583 34	11 67	58 33	70 00	513 34	171 12	342 22	330 92	673 14
Caroga .....	.....	.....	.....	441 67	8 83	133 33	142 16	299 51	99 84	199 67	39 85	239 52
Ephratah .....	.....	.....	.....	500 00	10 00	.....	10 00	490 00	163 33	326 67	269 74	596 41
Gloversville city .....	.....	\$90 00	.....	19,441 22	388 83	1,287 49	1,676 32	17,764 90	5,921 63	11,843 27	4,349 18	16,192 45
Johnstown city .....	.....	50 00	.....	9,485 00	189 70	575 00	764 70	8,720 30	2,906 77	5,813 53	2,966 24	8,779 77
Johnstown .....	.....	10 00	\$50 00	1,785 00	35 70	275 01	310 71	1,474 29	491 43	982 86	694 70	1,677 56
Mayfield * .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	381 06	381 06
Northampton .....	.....	.....	230 00	1,440 02	28 80	125 00	153 80	1,286 22	428 74	857 48	269 68	1,127 16
Oppenheim .....	.....	.....	.....	50 00	1 00	.....	1 00	49 00	16 33	32 67	260 81	293 48
Perth .....	.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	202 21	332 88
Stratford .....	.....	.....	.....	191 67	3 83	58 33	62 16	129 51	43 17	86 34	58 50	144 84
Total .....	.....	\$150 00	\$280 00	\$34,367 92	\$687 36	\$2,645 83	\$3,333 19	\$31,034 73	\$10,344 91	\$20,689 82	\$9,862 79	\$30,552 61

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners Annual Report of 1899.

GENESEE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Alabama.....	3	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$208 34
Alexander.....	5	.....	.....	.....	5	2	.....	.....	.....	.....	.....	.....	.....	.....	400 01
Batavia.....	46	4	1	.....	51	3	.....	.....	.....	.....	.....	.....	.....	10	12,171 67
Bergen*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bethany*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Byron.....	3	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Darien.....	5	.....	.....	.....	5	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elba.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Le Roy.....	11	2	3	.....	16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oakfield.....	3	1	.....	.....	4	3	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pavilion.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pembroke.....	8	.....	.....	.....	8	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stafford.....	3	.....	.....	.....	3	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	89	7	5	.....	101	13	.....	13	76	7	5	.....	88	10	\$17,029 20

\*No license.

GENESEE COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Alabama	.....	.....	.....	\$208 34	\$6 25	.....	\$6 25	\$202 09	\$67 36	\$134 73	\$739 62	\$874 35
Alexander	.....	.....	.....	400 01	12 00	\$100 01	112 01	288 00	96 00	192 00	727 15	919 15
Batavia	.....	\$100 00	.....	12,271 67	368 15	675 00	1,043 15	11,228 52	3,742 84	7,485 68	5,233 80	12,719 48
Bergen*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	770 61	770 61
Bethany*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	544 57	544 57
Byron	.....	.....	.....	213 34	6 40	.....	6 40	206 94	68 98	137 96	900 44	1,038 40
Darien	.....	.....	.....	433 33	13 00	.....	79 67	353 66	117 89	235 77	1,139 47	1,375 24
Elba	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	787 39	852 06
Leroy	.....	.....	.....	2,144 16	64 32	316 67	380 99	1,763 17	587 72	1,175 45	2,445 84	3,621 29
Oakfield	.....	.....	.....	350 00	10 50	.....	10 50	339 50	113 17	226 33	518 48	744 81
Pavilion	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	838 90	903 57
Pembroke	.....	.....	.....	708 34	21 25	158 34	179 59	528 75	176 25	352 50	887 17	1,239 67
Stafford	.....	.....	.....	200 01	6 00	91 67	97 67	102 34	34 12	68 22	957 14	1,025 36
Total.....	.....	\$100 00	.....	\$17,129 20	\$513 87	\$1,408 36	\$1,922 23	\$15,206 97	\$5,068 99	\$10,137 98	\$16,490 58	\$26,628 56

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



GREENE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.					Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.					Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.				
Ashland*						7					7					\$700 00	
Athens	7					23	10		10		10	3				1,974 99	
Cairo	20	3				47	10		10		32		5			6,558 32	
Catskill	42		5			16					14		2			2,460 00	
Coxsackie	14		2			9	2		2		7					783 34	
Durham	9					1							1			5 00	
Greenville			1														
Halcott*																	
Hunter	35	4	2	1		42	23	2	25	12	2	2	1	17	2	3,415 00	
Jewett*																	
Lexington	4					4	2		2		2			2		383 33	
New Baltimore	4					4				4				4		183 33	
Prattsville	4					4				4				4		400 00	
Windham*																	
Total	139	7	10	1		157	47	2	49	92	5	10	1	108	2	\$16,863 31	

\* No license.

GREENE COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Ashland*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$153 03	\$153 03
Athens .....	.....	.....	.....	\$700 00	\$21 00	.....	\$21 00	\$679 00	\$226 33	\$452 67	836 83	1,289 50
Cairo .....	.....	.....	.....	1,974 99	59 25	.....	584 25	1,390 74	463 58	927 16	482 52	1,409 68
Catskill .....	.....	.....	\$200 00	6,758 32	202 75	\$525 00	886 07	5,872 25	1,957 42	3,914 83	2,984 80	6,899 63
Coxsackie .....	.....	.....	.....	2,460 00	73 80	.....	73 80	2,386 20	795 40	1,590 80	1,602 68	3,193 48
Durham .....	.....	.....	.....	783 34	23 50	100 00	123 50	659 84	219 95	439 89	539 77	979 66
Greenville .....	.....	.....	.....	5 00	15	.....	15	4 85	1 61	3 24	581 72	584 96
Halcott* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	68 55	68 55
Hunter .....	.....	\$20 00	.....	3,435 00	103 05	1,329 16	1,432 21	2,002 79	667 60	1,335 19	608 54	1,943 73
Jewett* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	143 73	143 73
Lexington .....	.....	.....	.....	383 33	11 50	.....	69 84	313 49	104 50	208 99	253 23	462 22
New Baltimore .....	.....	.....	.....	183 33	5 50	.....	5 50	177 83	59 28	118 55	820 66	939 21
Prattsville .....	.....	.....	.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	135 77	394 44
Windham* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	374 80	374 80
Total.....	.....	\$20 00	\$200 00	\$17,083 31	\$512 50	\$2,695 82	\$3,208 32	\$13,874 99	\$4,625 00	\$9,249 99	\$9,586 63	\$18,836 62

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

## HAMILTON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.					Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.					Total number in force.	Number of transfers.	Amount received from certificates.
							Sub. 1.	Sub. 2.									
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.					Sub. 2.	Sub. 3.	Sub. 6.					
Arietta .....	4	.....	.....	.....	.....	4	1	.....	1	3	.....	.....	.....	3	.....	\$358 33	
Benson .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Hope.....	3	.....	.....	.....	.....	3	1	.....	1	2	.....	.....	.....	2	.....	300 00	
Indian Lake .....	11	.....	.....	.....	.....	11	2	.....	2	9	.....	.....	.....	9	1	966 67	
Lake Pleasant .....	5	.....	.....	.....	.....	5	1	.....	1	4	.....	.....	.....	4	.....	475 00	
Long Lake.....	9	.....	.....	.....	.....	9	4	.....	4	5	.....	.....	.....	5	.....	849 99	
Morehouse.....	3	.....	.....	.....	.....	3	1	.....	1	2	.....	.....	.....	2	.....	291 67	
Wells .....	2	.....	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	108 34	
Total .....	37	.....	.....	.....	.....	37	10	.....	10	27	.....	.....	.....	27	1	\$3,350 00	



HAMILTON COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Arietta.....	.....	.....	.....	\$358 33	\$10 75	\$41 67	\$52 42	\$305 91	\$101 97	\$203 94	\$326 74	\$530 68
Benson.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	70 21	70 21
Hope.....	.....	.....	.....	300 00	9 00	58 33	67 33	232 67	77 56	155 11	40 79	195 90
Indian Lake.....	.....	\$10 00	.....	976 67	29 30	116 66	145 96	830 71	276 90	553 81	249 26	803 07
Lake Pleasant.....	.....	.....	.....	475 00	14 25	33 33	47 58	427 42	142 47	284 95	242 37	527 32
Long Lake.....	.....	.....	.....	849 99	25 50	200 00	225 50	624 49	208 17	416 32	452 99	869 31
Morehouse.....	.....	.....	.....	291 67	8 75	58 33	67 08	224 59	74 86	149 73	284 63	434 36
Wells.....	.....	.....	.....	108 34	3 25	.....	3 25	105 09	35 03	70 06	187 21	257 27
Total.....	.....	\$10 00	.....	\$3,360 00	\$100 80	\$508 32	\$609 12	\$2,750 88	\$916 96	\$1,833 92	\$1,854 20	\$3,688 12

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

HERKIMER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Total number issued.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Columbia.....	3				3				3				3		\$300 00
Danube.....	2				2	1			1				1		200 00
Fairfield.....	2				2				2				2		200 00
Frankfort.....	19	1			20	4		4	15	1			16	1	3,174 99
German Flatts.....	34	7			41	5		5	29	7			36	2	6,464 58
Herkimer.....	23	4			27	1		1	22	4			26	4	6,700 00
Litchfield.....	2				2				2				2		200 00
Little Falls city.....	57	6			63	9		9	48	6			54	2	16,425 00
Little Falls.....	3				3	1		1	2				2		216 67
Manheim.....	16	1	1		18	5		5	11	1	1		13		2,663 34
Newport.....	9	1			10	2		2	7	1			8		858 34
Norway.....	2				2				2				2		200 00
Ohio.....															-----
Russia.....	8				8	1		1	7				7		633 34
Salisbury.....	5				5				5				5		500 00
Schuyler*.....															-----
Stark.....	4				4				4				4	1	316 67
Warren.....	2				2	1		1	1				1		175 00
Webb.....	15	1			16	8	1	9	7				7		1,404 17
Wilmurt.....	5				5	2		2	3				3		500 00
Winfield.....	3	1			4				3	1			4		350 00
Total.....	214	22	1		237	40	1	41	174	21	1		196	10	\$41,482 10

\* No license.

HERKIMER COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.									
Columbia.....	.....	.....	\$300 00	\$6 00	.....	\$6 00	\$294 00	\$98 00	\$196 00	\$403 04	\$599 04
Danube.....	.....	.....	200 00	4 00	\$33 33	37 33	162 67	54 22	108 45	399 51	507 96
Fairfield.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	548 58	679 25
Frankfort.....	.....	\$10 00	3,184 99	63 70	266 67	330 37	2,854 62	951 54	1,903 08	817 27	2,720 35
German Flatts.....	.....	20 00	6,584 58	131 69	408 34	540 03	6,044 55	2,014 85	4,029 70	2,354 68	6,384 38
Herkimer.....	.....	40 00	6,790 00	135 80	250 00	385 80	6,404 20	2,134 73	4,269 47	2,297 21	6,566 68
Litchfield.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	295 19	425 86
Little Falls city.....	.....	20 00	16,495 00	329 90	1,175 00	1,504 90	14,990 10	4,996 70	9,993 40	3,348 25	13,341 65
Little Falls.....	.....	.....	216 67	4 33	25 00	29 33	187 34	62 45	124 89	298 15	423 04
Manheim.....	.....	.....	2,663 34	53 27	541 67	594 94	2,068 40	689 47	1,378 93	947 77	2,326 70
Newport.....	.....	.....	858 34	17 17	108 33	125 50	732 84	244 28	488 56	385 74	874 30
Norway.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	116 52	247 19
Ohio.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34 50	34 50
Russia.....	.....	.....	633 34	12 67	83 33	96 00	537 34	179 12	358 22	255 08	613 30
Salisbury.....	.....	.....	500 00	10 00	.....	10 00	490 00	163 33	326 67	195 87	522 54
Schuyler.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	690 85	690 85
Stark.....	.....	10 00	326 67	6 53	.....	6 53	320 14	106 71	213 43	366 00	579 43
Warren.....	.....	.....	175 00	3 50	75 00	78 50	96 50	32 17	64 33	471 97	536 30
Webb.....	.....	.....	1,404 17	28 08	395 83	423 91	980 26	326 75	653 51	497 47	1,150 98
Wilmar.....	.....	.....	500 00	10 00	133 33	143 33	356 67	118 89	237 78	97 56	335 34
Winfield.....	.....	.....	350 00	7 00	.....	7 00	343 00	114 34	228 66	367 48	596 14
Total.....	.....	\$100 00	\$41,782 10	\$835 64	\$3,495 83	\$4,331 47	\$37,450 63	\$12,483 54	\$24,967 09	\$15,188 69	\$40,155 78

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



JEFFERSON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Adams.....	5	.....	.....	2	7	.....	.....	.....	5	.....	.....	2	7	.....	\$804 17
Alexandria.....	19	5	.....	.....	24	6	.....	6	13	5	.....	.....	18	.....	1,975 01
Antwerp.....	8	2	.....	.....	10	2	.....	2	6	2	.....	.....	8	.....	808 33
Brownville*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cape Vincent.....	7	3	.....	.....	10	1	.....	1	6	3	.....	.....	9	.....	1,525 00
Champion*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clayton.....	19	3	.....	.....	22	5	.....	5	14	3	.....	.....	17	3	3,091 66
Ellisburgh.....	7	2	1	.....	10	1	.....	1	6	2	1	.....	9	1	805 00
Henderson.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	600 00
Hounsfield.....	20	2	.....	.....	22	7	1	8	13	1	.....	.....	14	2	1,904 16
Le Ray.....	8	2	.....	.....	10	2	.....	2	6	2	.....	.....	8	1	883 33
Lorraine.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Lynne*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Orleans.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Pamelia.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Philadelphia*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rodman.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Rutland.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Theresa.....	3	.....	2	.....	5	.....	.....	.....	3	.....	2	.....	5	.....	258 75
Watertown city.....	68	15	.....	.....	85	13	.....	13	55	15	.....	.....	72	14	23,725 37
Watertown*.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	2	.....	.....	.....	.....
Wilna.....	22	4	.....	.....	26	5	.....	5	17	4	.....	.....	21	2	3,572 91
Worth.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Total.....	204	38	5	2	249	42	1	43	162	37	5	2	206	23	\$41,153 69

\*No license.

JEFFERSON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.									
Adams.....	.....	.....	\$804 17	\$16 08	.....	\$16 08	\$788 09	\$262 69	\$525 40	\$1,121 27	\$1,646 67
Alexandria.....	.....	.....	1,975 01	39 50	\$333 32	372 82	1,602 19	534 06	1,068 13	905 54	1,973 67
Autwerp.....	.....	.....	808 33	16 17	100 00	116 17	692 16	230 72	461 44	982 58	1,444 02
Brownville*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,215 25	1,215 25
Cape Vincent.....	.....	.....	1,525 00	30 50	8 34	38 84	1,486 16	495 39	990 77	1,016 07	2,006 84
Champion*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	681 34	681 34
Clayton.....	.....	\$30 00	3,121 66	62 43	333 33	395 76	2,725 90	908 63	1,817 27	1,126 45	2,943 72
Ellisburgh.....	.....	10 00	815 00	16 30	41 67	57 97	757 03	252 34	504 69	1,451 20	1,955 89
Henderson.....	.....	.....	600 00	12 00	.....	12 00	588 00	196 00	392 00	605 98	997 98
Hounsfield.....	.....	20 00	1,924 16	38 48	433 33	471 81	1,452 35	484 12	968 23	736 66	1,704 89
Le Ray.....	.....	10 00	893 33	17 87	83 33	101 20	792 13	264 04	528 09	891 37	1,419 46
Lorraine.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	324 22	389 55
Lyme*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	776 12	776 12
Orleans.....	.....	.....	400 00	8 00	.....	8 00	392 00	130 67	261 33	887 80	1,149 13
Pamelia.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	534 88	600 21
Philadelphia*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	622 29	622 29
Rodman.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	541 46	606 79
Rutland.....	.....	.....	400 00	8 00	.....	8 00	392 00	130 67	261 33	721 42	982 75
Theresa.....	.....	.....	258 75	5 17	.....	5 17	253 58	84 53	169 05	645 18	814 23
Watertown city.....	\$10 00	140 00	23,875 37	477 51	1,691 63	2,169 14	21,706 23	7,235 41	14,470 82	5,745 83	20,216 65
Watertown*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	531 84	531 84
Wilna.....	.....	20 00	3,592 91	71 86	400 00	471 86	3,121 05	1,040 35	2,080 70	802 80	2,883 50
Worth.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 66	65 34	132 47	197 81
Total.....	\$10 00	\$230 00	\$41,393 69	\$827 87	\$3,424 95	\$4,252 82	\$37,140 87	\$12,380 29	\$24,760 58	\$25,000 02	\$47,760 60

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

KINGS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.		NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Borough of Brooklyn.....	3,898	257	163	10	4,328		522	13	535	3,376	244	163	10	3,793	540	\$2,456,617 53



KINGS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Borough of Brooklyn .....	\$2,690	\$5,400	\$350 00	\$2,465,057 53	.....	\$189,462 60	\$189,462 60	\$2,275,594 93	\$758,531 64	\$1,517,063 29	\$489,154 70	\$2,006,217 99

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

LEWIS COUNTY.  
TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Croghan .....	18	4	.....	.....	22	3	1	4	15	3	.....	.....	18	.....	\$1,800 00
Denmark .....	6	.....	1	.....	7	2	.....	2	4	.....	1	.....	5	.....	605 00
Diana .....	7	2	.....	.....	9	1	.....	1	6	2	.....	.....	8	.....	750 00
Greig .....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Harrisburgh* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
High Market.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	50 00
Lewis.....	4	.....	.....	.....	4	2	.....	2	2	.....	.....	.....	2	.....	383 34
Leyden .....	7	1	.....	.....	8	.....	.....	.....	7	1	.....	.....	8	1	750 00
Lowville .....	14	5	.....	.....	19	3	1	4	11	4	.....	.....	15	.....	2,929 17
Lyonsdale* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Martinsburgh .....	6	.....	1	.....	7	2	.....	2	4	.....	1	.....	5	.....	530 00
Montague.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
New Bremen.....	8	.....	.....	.....	8	2	.....	2	6	.....	.....	.....	6	.....	633 34
Osceola* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pineckney .....	3	.....	.....	.....	3	1	.....	1	2	.....	.....	.....	2	.....	233 33
Turin .....	1	.....	1	.....	2	.....	.....	.....	1	.....	1	.....	2	.....	105 00
Watson .....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	500 00
West Turin.....	12	2	.....	.....	14	2	1	3	10	1	.....	.....	11	1	1,216 67
Total.....	97	14	3	.....	114	18	3	21	79	11	3	.....	93	2	\$10,985 85

\* No license.

LEWIS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Croghan.....	.....	.....	.....	\$1,800 00	\$54 00	\$150 00	\$204 00	\$1,596 00	\$532 00	\$1,064 00	\$415 80	\$1,479 80
Denmark.....	..	.....	.....	605 00	18 15	58 34	76 49	528 51	176 17	352 34	727 79	1,080 13
Diana.....	.....	.....	.....	750 00	22 50	66 67	89 17	660 83	220 28	440 55	276 37	716 92
Greig.....	.....	.....	.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	114 65	373 32
Harrisburgh <sup>*</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	297 24	297 24
High Market.....	.....	.....	.....	50 00	1 50	.....	1 50	48 50	16 17	32 33	112 49	144 82
Lewis.....	.....	.....	.....	383 34	11 50	166 66	178 16	205 18	68 39	136 79	134 34	271 13
Leyden.....	.....	.....	.....	760 00	22 80	.....	22 80	737 20	245 73	491 47	555 43	1,046 90
Lowville.....	.....	\$10 00	.....	2,929 17	87 87	.....	425 38	2,503 79	834 60	1,669 19	1,523 72	3,192 91
Lyonsdale <sup>*</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	163 10	163 10
Martinsburgh....	.....	.....	.....	530 00	15 90	125 00	140 90	389 10	129 70	259 40	594 83	854 23
Montague.....	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	86 06	150 73
New Bremen.....	.....	.....	.....	633 34	19 00	.....	102 33	531 01	177 00	354 01	218 74	572 75
Oscola <sup>*</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80 43	80 43
Pineknay.....	.....	.....	.....	233 33	7 00	33 33	40 33	193 00	64 34	128 66	191 67	320 33
Turin.....	.....	.....	.....	105 00	3 15	.....	3 15	101 85	33 95	67 90	442 38	510 28
Watson.....	.....	.....	.....	500 00	15 00	.....	15 00	485 00	161 67	323 33	136 88	460 21
West Turin.....	.....	10 00	.....	1,226 67	36 80	125 01	161 81	1,064 86	354 95	709 91	595 32	1,305 23
Total.....	.....	\$20 00	.....	\$11,005 85	\$330 17	\$1,145 85	\$1,476 02	\$9,529 83	\$3,176 61	\$6,353 22	\$6,667 24	\$13,020 46

\*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



LIVINGSTON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 1, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						Total number in force.	Number of transfers.	Amount received from certificates.
	ISSUED.							SURRENDERED.			FORCE APRIL 30, 1900.								
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.							
Avon .....	13	2	2	...	...	...	17	2	1	3	11	1	2	...	14	...	\$2,576 67		
Caledonia .....	9	...	...	...	...	...	9	1	...	1	8	...	...	...	8	1	808 33		
Conesus .....	4	...	...	...	...	...	4	3	...	3	1	...	...	...	1	...	358 33		
Geneseo .....	9	...	2	...	...	...	11	1	...	1	8	...	2	...	10	4	1,660 00		
Groveland .....	1	...	...	...	...	...	1	...	...	...	1	...	...	...	1	...	100 00		
Leicester .....	3	...	...	...	...	...	3	...	...	...	3	...	...	...	3	...	300 00		
Lima .....	3	...	...	...	...	...	3	...	...	...	3	...	...	...	3	...	258 33		
Livonia .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Mount Morris .....	18	...	2	...	...	...	20	4	...	4	14	...	2	...	16	2	3,118 32		
North Dansville .....	19	6	...	...	...	...	25	...	...	...	19	6	...	...	25	1	3,708 34		
Nunda .....	7	3	...	...	...	...	10	...	2	2	7	1	...	...	8	1	675 00		
Ossian* .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Portage .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Sparta .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Springwater* .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
West Sparta* .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
York* .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Total .....	86	11	6	...	...	...	103	11	3	14	75	8	6	...	89	9	\$13,563 32		

\* No license.

LIVINGSTON COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Avon.....	.....	.....	.....	\$2,576 67	\$77 30	\$252 09	\$329 39	\$2,247 28	\$749 09	\$1,498 19	\$1,703 92	\$3,202 11
Caledonia .....	.....	\$10 00	.....	818 33	24 55	58 33	82 88	735 45	245 15	490 30	1,622 94	2,113 24
Conesus .....	.....	.....	.....	358 33	10 75	125 00	135 75	222 58	74 19	148 39	607 01	755 40
Geneseo.....	.....	40 00	.....	1,700 00	51 00	150 00	201 00	1,499 00	499 67	999 33	2,507 70	3,507 03
Groveland.....	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	1,063 24	1,127 91
Leicester.....	.....	.....	.....	300 00	9 00	.....	9 00	291 00	97 00	194 00	990 79	1,184 79
Lima.....	.....	.....	.....	258 33	7 75	.....	7 75	250 58	83 53	167 05	1,085 37	1,252 42
Livonia.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,455 84	1,455 84
Mount Morris.....	.....	20 00	.....	3,138 32	94 15	266 66	360 81	2,777 51	925 84	1,851 67	1,575 77	3,427 44
North Dansville.....	.....	10 00	.....	3,718 34	111 55	.....	111 55	3,606 79	1,202 26	2,404 53	1,200 54	3,605 07
Nunda.....	.....	10 06	.....	685 00	20 55	12 50	33 05	651 95	217 32	434 63	820 50	1,255 13
Ossian*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	411 24	411 24
Portage.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	531 72	531 72
Sparta.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	724 42	724 42
Springwater*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	766 75	766 75
West Sparta*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	484 95	484 95
York*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,581 10	1,581 10
Total.....	.....	\$90 00	.....	\$13,653 32	\$409 60	\$864 58	\$1,274 18	\$12,379 14	\$4,126 38	\$8,252 76	\$19,133 80	\$27,386 56

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

MADISON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Brookfield .....	4	.....	1	.....	5	.....	.....	.....	4	.....	1	.....	5	1	\$405 00
Cazenovia .....	7	4	.....	.....	11	.....	.....	.....	7	4	.....	.....	11	.....	1,575 00
De Ruyter .....	5	2	.....	.....	7	1	1	2	4	1	.....	.....	5	.....	525 00
Eaton .....	11	2	.....	.....	13	1	.....	1	10	2	.....	.....	12	.....	1,150 00
Fenner* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Georgetown .....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Hamilton .....	10	3	.....	.....	13	.....	.....	.....	10	3	.....	.....	13	.....	1,625 00
Lebanon .....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Lenox .....	25	3	.....	.....	28	5	.....	5	20	3	.....	.....	23	.....	4,041 66
Lincoln .....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Madison .....	6	2	.....	.....	8	2	1	3	4	1	.....	.....	5	1	666 67
Nelson .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oneida .....	37	9	.....	.....	46	7	.....	7	30	9	.....	.....	39	3	10,466 68
Smithfield .....	4	1	.....	.....	5	1	.....	1	3	1	.....	.....	4	1	366 66
Stockbridge .....	7	1	.....	.....	8	2	.....	2	5	1	.....	.....	6	.....	641 67
Sullivan .....	14	2	.....	.....	16	2	.....	2	12	2	.....	.....	14	.....	1,333 34
Total .....	135	29	1	.....	165	21	2	23	114	27	1	.....	142	6	\$23,296 68

\* No license.



MADISON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Brookfield .....	.....	\$10 00	.....	\$415 00	\$12 45	.....	\$12 45	\$402 55	\$134 18	\$268 37	\$971 68	\$1,240 05
Cazenovia .....	.....	.....	.....	1,575 00	47 25	.....	47 25	1,527 75	509 25	1,018 50	1,605 45	2,623 95
De Ruyter .....	.....	.....	.....	525 00	15 75	.....	61 58	463 42	154 47	308 95	397 05	706 00
Katon .....	.....	.....	.....	1,150 00	34 50	.....	84 50	1,065 50	355 17	710 33	911 51	1,621 84
Fenner* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	352 30	352 30
Georgetown .....	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	286 36	351 03
Hamilton .....	.....	.....	.....	1,625 00	48 75	.....	48 75	1,576 25	525 42	1,050 83	1,252 45	2,303 28
Lebaon .....	.....	.....	.....	300 00	9 00	.....	9 00	291 00	97 00	194 00	502 59	696 59
Lenox .....	.....	.....	\$50 00	4,091 66	122 75	.....	314 42	3,777 24	1,259 08	2,518 16	1,634 44	4,152 60
Lincoln .....	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	340 41	405 08
Madison .....	.....	10 00	.....	676 67	20 30	.....	153 63	523 04	174 35	348 69	913 97	1,262 66
Nelson .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	414 30	414 30
Oneida .....	.....	30 00	300 00	10,796 68	323 90	.....	748 90	10,047 78	3,349 26	6,698 52	2,862 01	9,560 53
Smithfield .....	.....	10 00	.....	376 66	11 30	.....	44 63	332 03	110 68	221 35	361 49	582 84
Stockbridge .....	.....	.....	.....	641 67	19 25	.....	119 25	522 42	174 14	348 28	500 32	848 60
Sullivan .....	.....	.....	.....	1,333 34	40 00	.....	131 66	1,201 68	400 56	801 12	1,724 56	2,525 68
Total .....	.....	\$60 00	\$350 00	\$23,706 68	\$711 20	\$1,070 82	\$1,782 02	\$21,924 66	\$7,308 22	\$14,616 44	\$15,030 89	\$29,647 33

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

MONROE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Brighton.....	12	.....	.....	.....	12	1	.....	1	11	.....	.....	.....	11	.....	\$1,200 00
Chili*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clarkson.....	3	.....	.....	.....	3	1	.....	1	.....	.....	.....	.....	.....	.....	300 00
Gates.....	14	.....	.....	.....	14	2	.....	2	12	.....	.....	.....	12	.....	1,208 34
Greece.....	66	.....	.....	.....	66	22	.....	22	44	.....	.....	.....	44	3	5,983 39
Hamlin.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	500 00
Henrietta.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Irondequoit.....	34	1	.....	.....	35	17	.....	17	17	1	.....	.....	18	.....	3,216 68
Mendon.....	10	.....	2	.....	12	2	.....	2	8	.....	.....	.....	10	.....	835 01
Ogden.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	1	.....	1	.....	5 00
Parma*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Penfield.....	6	.....	.....	.....	6	1	.....	1	.....	.....	.....	.....	.....	.....	583 33
Perrinton.....	13	2	.....	.....	15	3	.....	3	10	2	.....	.....	12	1	2,083 34
Pittsford.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	500 00
Riga.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	1	200 00
Rochester city.....	598	35	18	1	652	95	4	99	503	31	18	1	553	57	283,019 62
Rush*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sweden.....	10	2	2	.....	14	.....	.....	.....	10	2	2	.....	14	.....	2,160 00
Webster.....	16	.....	1	.....	17	3	.....	3	7	.....	1	.....	8	.....	910 84
Wheatland.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	600 00
Total.....	796	40	24	1	861	147	4	151	649	36	24	1	710	62	\$303,505 55

\* No license.

MONROE COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Not receipts.	State's share not receipts.	Localities' share not receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Brighton .....	.....	.....	.....	\$1,200 00	\$12 00	\$66 67	\$78 67	\$1,121 33	\$373 78	\$747 55	\$1,529 93	\$2,277 48
Chili* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,205 60	1,205 60
Clarkson .....	.....	.....	.....	300 00	3 00	83 33	86 33	213 67	71 22	142 45	718 97	861 42
Gates .....	.....	.....	.....	1,208 34	12 08	108 34	120 42	1,087 92	362 64	725 28	1,377 86	2,103 14
Greece .....	.....	\$30 00	.....	6,013 39	60 13	1,225 00	1,285 13	4,728 26	1,576 09	3,152 17	2,525 19	5,677 36
Hamlin .....	.....	.....	.....	500 00	5 00	.....	5 00	495 00	165 00	330 00	936 43	1,266 43
Henrietta .....	.....	.....	.....	200 00	2 00	.....	2 00	198 00	66 00	132 00	1,142 56	1,274 56
Irondequoit .....	.....	.....	.....	3,216 68	32 17	850 00	882 17	2,334 51	778 17	1,556 34	1,002 82	2,559 16
Mendon .....	.....	.....	.....	835 01	8 35	83 34	91 69	743 32	247 77	495 55	1,533 46	2,029 01
Ogden .....	.....	.....	.....	5 00	05	.....	05	4 95	1 65	3 30	1,222 29	1,225 59
Parma* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,138 22	1,138 22
Penfield .....	.....	.....	.....	583 33	5 83	83 33	89 16	494 17	164 72	529 45	867 54	1,196 99
Perrinton .....	.....	10 00	.....	2,093 34	20 93	175 00	195 93	1,897 41	632 47	1,264 94	1,694 91	2,959 85
Pittsford .....	.....	.....	.....	500 00	5 00	.....	5 00	495 00	165 00	330 00	1,048 52	1,378 52
Riga .....	.....	10 00	.....	210 00	2 10	.....	2 10	207 90	69 30	138 60	1,184 57	1,323 17
Rochester city .....	\$560 00	570 00	\$150 00	284,299 62	2,843 00	24,174 96	27,017 96	257,281 66	85,760 55	171,521 11	70,700 06	242,221 17
Rush* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	954 90	954 90
Sweden .....	.....	.....	.....	2,160 00	21 60	.....	21 60	2,138 40	712 80	1,425 60	1,956 38	3,381 98
Webster .....	.....	.....	.....	910 84	9 11	116 67	125 78	785 06	261 69	523 37	887 50	1,410 87
Wheatland .....	.....	.....	.....	600 00	6 00	.....	6 00	594 00	198 00	396 00	936 68	1,332 68
Total .....	\$560 00	\$620 00	\$150 00	\$304,835 55	\$3,048 35	\$26,966 64	\$30,014 99	\$274,820 56	\$91,606 85	\$183,213 71	\$94,564 39	\$277,778 10

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioner's Annual Report of 1899.



MONTGOMERY COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	ISSUED.					Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.											
Amsterdam city.....	97	12	3	.....	112	11	.....	11	86	12	3	.....	101	12	\$34,235 86
Amsterdam.....	18	.....	2	.....	20	6	.....	6	12	.....	2	.....	14	1	1,632 96
Canajoharie.....	17	4	.....	.....	21	5	1	6	12	3	.....	.....	15	1	3,233 33
Charleston .....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	325 01
Florida .....	4	1	.....	.....	5	.....	.....	.....	4	1	.....	.....	5	.....	429 17
Glen.....	11	2	.....	.....	13	1	.....	1	10	2	.....	.....	12	1	1,108 33
Minden .....	28	4	.....	.....	32	3	1	4	25	3	.....	.....	28	2	4,912 51
Mohawk .....	21	.....	2	.....	23	5	.....	5	16	.....	2	.....	18	2	1,918 34
Palatine.....	7	.....	.....	.....	7	1	.....	1	6	.....	.....	.....	6	.....	616 67
Root .....	8	.....	.....	.....	8	.....	.....	.....	8	.....	.....	.....	8	.....	791 67
St. Johnsville.....	10	3	.....	.....	13	3	.....	3	7	3	.....	.....	10	.....	2,175 00
Total .....	226	26	7	.....	259	35	2	37	191	24	7	.....	222	19	\$51,378 85

MONTGOMERY COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Amsterdam city...	.....	\$120 00	\$50 00	\$34,405 86	\$688 12	\$1,749 97	\$2,438 09	\$31,967 77	\$10,655 92	\$21,311 85	\$6,940 51	\$28,252 36
Amsterdam .....	.....	10 00	.....	1,642 96	32 86	258 34	291 20	1,351 76	450 59	901 17	1,576 94	2,478 11
Canajoharie .....	.....	10 00	.....	3,243 33	64 87	466 66	531 53	2,711 80	903 93	1,807 87	1,537 51	3,345 38
Charleston .....	.....	.....	.....	325 01	6 50	.....	6 50	318 51	106 17	212 34	295 68	508 02
Florida .....	.....	.....	.....	429 17	8 58	.....	8 58	420 59	140 20	280 39	936 31	1,216 70
Glen .....	.....	10 00	.....	1,118 33	22 37	.....	30 71	1,087 62	362 54	725 08	1,129 48	1,854 56
Minden .....	.....	20 00	.....	4,932 51	98 65	95 81	194 49	4,738 02	1,579 34	3,158 68	1,866 70	5,025 38
Mohawk .....	.....	20 00	.....	1,938 34	38 77	150 01	188 78	1,749 56	583 19	1,166 37	1,766 17	2,932 54
Palatine .....	.....	.....	.....	616 67	12 33	8 34	20 67	596 00	198 67	397 33	1,724 78	2,122 11
Root .....	.....	.....	.....	791 67	15 83	.....	15 83	775 84	258 61	517 23	743 13	1,260 36
St. Johnsville .....	.....	.....	.....	2,175 00	43 50	183 34	226 84	1,948 16	649 38	1,298 78	1,168 91	2,467 69
Total.....	.....	\$190 00	\$50 00	\$51,618 85	\$1,032 38	\$2,920 84	\$3,953 22	\$47,665 63	\$15,888 54	\$31,777 09	\$19,686 12	\$51,463 21

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

NASSAU COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Hempstead .....	142	14	10	.....	166	22	4	26	120	10	10	.....	140	8	\$19,200 87
North Hempstead .....	72	2	2	.....	76	8	.....	8	64	2	2	.....	68	2	8,767 50
Oyster Bay .....	104	17	5	.....	126	10	1	11	94	16	5	.....	115	6	16,724 17
Total.....	318	33	17	.....	368	40	5	45	278	28	17	.....	323	16	\$44,692 54



NASSAU COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Hempstead.....	.....	\$80 00	\$50 00	\$19,330 87	\$579 93	\$1,513 74	\$2,123 67	\$17,207 20	\$5,735 73	\$11,471 47	\$6,205 89	\$17,677 36
North Hempstead.....	.....	20 00	.....	8,787 50	263 62	358 32	621 94	8,165 56	2,721 85	5,443 71	4,212 54	9,656 25
Oyster Bay.....	.....	60 00	50 00	16,834 17	505 02	735 41	1,240 43	15,593 74	5,197 95	10,395 82	7,374 03	17,769 85
Total.....	.....	\$160 00	\$100 00	\$44,952 54	\$1,348 57	\$2,637 47	\$ 3,986 04	\$40,966 50	\$13,655 50	\$27,311 00	\$17,792 46	\$45,103 46

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

NEW YORK COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Boroughs of Manhattan and The Bronx.....	7,168	779	384	21	8,352	846	49	895	6,322	730	384	21	7,457	1,571	\$5,659,375 38

NEW YORK COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Boroughs of Manhattan and The Bronx .....	\$1,130 00	\$15,710 00	\$2,499 80	\$5,678,715 18	.....	\$319,504 16	\$319,504 16	\$5,359,211 02	\$1,786,403 67	\$3,572,807 35	\$1,958,946 43	\$5,531,753 78

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



NIAGARA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Cambria*															
Hartland*															
Lewiston	11				11	1		1			10		10	1	\$1,100 00
Lockport city	90	8	5		103	15		15			75	8	88	5	30,091 64
Lockport.	9				9	3		3			6		6		791 67
Newfane*															
Niagara.	6				6	1		1			5		5		591 67
Niagara Falls city	132	5	11		148	17		17			115	5	131	15	43,725 75
North Tonawanda city	65	1	3		69	16		16			49	1	53	2	16,815 00
Pendleton	4				4	1		1			3		3		366 67
Porter	7				7	1		1			6		6		700 00
Royalton.	18	2	1		21	1		1			17	2	20		2,480 00
Somerset*.															
Wheatfield.	11				11						11		11		1,100 00
Wilson.	5				5	2		2			3		3		500 00
• Total	358	16	20		394	58		58			300	16	336	23	\$98,262 40

\* No license.

NIAGARA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Cambria*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$768 28	\$768 28
Hartland*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	805 70	805 70
Lewiston .....	.....	\$10 00	.....	\$1,110 00	\$22 20	\$25 00	\$47 20	\$1,062 80	\$354 27	\$708 53	970 02	1,678 55
Lockport city .....	.....	50 00	.....	30,141 64	602 83	1,837 47	2,440 30	27,701 34	9,233 78	18,467 56	4,836 20	23,303 76
Lockport .....	.....	.....	.....	791 67	15 83	183 33	199 16	592 51	197 50	395 01	880 17	1,275 18
Newfane*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	849 39	849 39
Niagara .....	.....	.....	.....	591 67	11 83	50 00	61 83	529 84	176 62	353 22	596 70	949 92
Niagara Falls city .....	.....	150 00	.....	43,875 75	877 52	2,770 80	3,648 32	40,227 43	13,409 14	26,818 29	9,486 12	36,304 41
N. Tonawanda city .....	.....	20 00	.....	16,835 00	336 70	2,266 67	2,603 37	14,231 63	4,743 88	9,487 75	3,897 45	13,385 20
Pendleton .....	.....	.....	.....	366 67	7 33	58 33	65 66	301 01	100 34	200 67	508 18	708 85
Porter .....	.....	.....	.....	700 00	14 00	25 00	39 00	661 00	220 33	440 67	720 44	1,161 11
Royalton .....	.....	.....	.....	2,480 00	49 60	25 00	74 60	2,405 40	801 80	1,603 60	1,406 85	3,010 45
Somerset*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	648 98	648 98
Wheatfield .....	.....	.....	.....	1,100 00	22 00	.....	22 00	1,078 00	359 33	718 67	658 64	1,377 31
Wilson .....	.....	.....	.....	500 00	10 00	91 66	101 66	398 34	132 78	265 56	740 48	1,006 04
Total .....	.....	\$230 00	.....	\$98,492 40	\$1,969 84	\$7,333 26	\$9,303 10	\$89,189 30	\$29,729 77	\$59,459 53	\$27,773 60	\$87,233 13

\*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Annsville .....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	\$483 33
Augusta .....	7	1	.....	.....	8	.....	.....	.....	7	1	.....	.....	8	.....	716 67
Ava .....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	91 67
Boonville .....	17	1	1	.....	19	2	.....	2	15	1	1	.....	17	.....	2,796 66
Bridgewater .....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Camden .....	9	.....	2	.....	11	1	.....	1	8	.....	2	.....	10	.....	1,726 67
Deerfield .....	6	.....	.....	.....	6	2	.....	2	4	.....	.....	.....	4	.....	475 00
Florence .....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Floyd* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Forestport .....	12	.....	1	.....	13	4	.....	4	8	.....	1	.....	9	.....	1,188 33
Kirkland .....	22	2	.....	.....	24	1	.....	1	21	2	.....	.....	23	1	3,208 34
Lee .....	7	.....	.....	.....	7	1	.....	1	6	.....	.....	.....	6	.....	558 34
Marcy .....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Marshall .....	3	.....	.....	.....	3	2	.....	2	1	.....	.....	.....	1	1	283 33
New Hartford .....	13	.....	.....	.....	13	1	.....	1	12	.....	.....	.....	12	.....	1,108 35
Paris .....	10	1	.....	.....	11	.....	.....	.....	10	1	.....	.....	11	.....	1,033 33
Remsen .....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Rome city .....	66	4	2	.....	72	7	.....	7	59	4	.....	.....	65	1	20,030 83
Sangerfield .....	11	2	.....	.....	13	1	.....	1	10	2	.....	.....	12	.....	2,091 67
Steuben* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Trenton .....	13	1	.....	.....	14	1	.....	1	12	1	.....	.....	13	.....	1,125 02
Utica city .....	285	30	6	.....	321	37	.....	37	248	30	6	.....	284	13	99,067 44
Vernon .....	7	1	.....	.....	8	.....	.....	.....	7	1	.....	.....	8	.....	658 34
Verona .....	16	.....	.....	.....	16	3	.....	3	13	.....	.....	.....	13	.....	1,533 34
Vienna .....	15	.....	.....	.....	15	9	.....	9	6	.....	.....	.....	6	1	1,450 01
Western .....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Westmoreland .....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Whitestown .....	16	1	.....	.....	17	.....	.....	.....	16	1	.....	.....	17	.....	2,475 00
Total .....	557	44	12	.....	613	72	.....	72	485	44	12	.....	541	17	\$143,701 67

\* No license.



## ONEIDA COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Annsville.....	.....	.....	.....	\$483 33	\$9 66	.....	\$9 66	\$473 67	\$157 89	\$315 78	\$206 83	\$522 61
Angusta.....	.....	.....	.....	716 67	14 33	.....	14 33	702 34	234 11	468 23	403 58	871 81
Ava.....	.....	.....	.....	91 67	1 83	.....	1 83	89 84	29 95	59 89	100 98	160 87
Boonville.....	.....	.....	.....	2,796 66	55 93	\$158 33	214 26	2,582 40	860 80	1,721 60	836 27	2,557 87
Bridgewater.....	.....	.....	.....	300 00	6 00	.....	6 00	294 00	98 00	196 00	313 40	509 40
Camden.....	.....	.....	.....	1,726 67	34 53	133 33	167 86	1,558 81	519 63	1,039 21	987 58	2,026 79
Deerfield.....	.....	.....	.....	475 00	9 50	75 00	84 50	390 50	130 17	260 33	496 36	756 69
Florence.....	.....	.....	.....	400 00	8 00	.....	8 00	392 00	130 67	261 33	67 35	328 68
Floyd.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	240 92	240 92
Forestport.....	.....	.....	.....	1,188 33	23 77	133 34	157 11	1,031 22	343 74	687 48	178 65	866 13
Kirkland.....	.....	\$10 00	.....	3,218 34	64 37	133 33	197 70	3,020 64	1,006 88	2,013 76	1,125 40	3,139 16
Lee.....	.....	.....	.....	558 34	11 17	66 67	77 84	480 50	160 17	320 33	270 53	590 86
Marey.....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	392 85	458 18
Marshall.....	.....	10 00	\$75 00	368 33	7 37	91 67	99 04	269 29	89 76	179 53	508 56	688 09
New Hartford.....	.....	.....	.....	1,108 35	22 17	58 33	80 50	1,027 85	342 62	685 23	1,503 28	2,188 51
Paris.....	.....	.....	.....	1,033 33	20 67	.....	20 67	1,012 66	337 55	675 11	693 54	1,368 65
Rensen.....	.....	.....	.....	400 00	8 00	.....	8 00	392 00	130 67	261 33	238 35	499 68
Rome city.....	\$20 00	10 00	.....	20,060 83	401 22	995 83	1,397 05	18,663 78	6,221 26	12,442 52	4,616 22	17,058 74
Sangerfield.....	.....	.....	.....	2,091 67	41 83	41 67	83 50	2,008 17	669 39	1,338 78	849 25	2,188 03
Stenben.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	218 21	218 21
Trenton.....	.....	.....	.....	1,125 02	22 50	58 33	80 83	1,044 19	348 06	696 13	593 84	1,289 97
Utica city.....	40 00	130 00	100 00	99,337 44	1,986 75	6,270 76	8,257 51	91,079 93	30,359 98	60,719 95	25,115 32	85,835 27
Vernon.....	.....	.....	.....	658 34	13 17	.....	13 17	645 17	215 06	430 11	661 47	1,091 58
Verona.....	.....	.....	.....	1,533 34	30 66	174 99	205 65	1,327 69	442 56	885 13	1,235 84	2,120 97
Vienna.....	.....	10 00	.....	1,460 01	29 20	508 31	537 51	922 50	307 50	615 00	349 11	964 11
Western.....	.....	.....	.....	300 00	6 00	.....	6 00	294 00	98 00	196 00	348 75	544 75
Westmoreland.....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 66	65 34	646 15	711 49
Whitestown.....	.....	.....	.....	2,475 00	49 50	.....	49 50	2,425 50	808 50	1,617 00	2,170 22	3,787 22
Total.....	\$60 00	\$170 00	\$175 00	\$144,106 67	\$2,882 13	\$8,899 89	\$11,782 02	\$132,324 65	\$44,108 22	\$88,216 43	\$45,368 81	\$133,585 24

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ONONDAGA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.					Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.		Sub. 2.	Sub. 1.		Sub. 2.	Sub. 3.	Sub. 6.				
Camillus .....	12	1	.....	.....	13	5	.....	7	1	.....	.....	8	1	\$1,091 66		
Cicero .....	9	.....	.....	.....	9	2	.....	7	.....	.....	.....	7	.....	808 33		
Clay .....	11	.....	.....	.....	11	3	.....	8	.....	.....	.....	8	.....	866 67		
DeWitt .....	41	2	.....	.....	43	7	.....	34	2	.....	.....	36	2	5,941 67		
Elbridge .....	21	1	1	.....	23	6	.....	15	1	1	.....	17	1	2,755 00		
Fabius .....	3	.....	1	.....	4	1	.....	2	.....	1	.....	3	.....	238 33		
Geddes .....	45	1	.....	.....	46	16	1	29	.....	.....	.....	29	.....	6,908 34		
Lafayette .....	2	.....	.....	.....	2	.....	.....	2	.....	.....	.....	2	.....	183 33		
Lysander .....	20	1	.....	.....	21	2	.....	18	1	.....	.....	19	.....	3,108 34		
Manlius .....	24	.....	2	.....	26	6	.....	18	.....	2	.....	20	1	2,935 01		
Marcellus .....	8	.....	1	.....	9	1	.....	7	.....	1	.....	8	.....	771 67		
Onondaga .....	28	.....	.....	.....	28	7	.....	21	.....	.....	.....	21	2	3,374 99		
Otisco .....	3	.....	.....	.....	3	.....	.....	3	.....	.....	.....	3	.....	300 00		
Pompey .....	5	.....	.....	.....	5	1	.....	4	.....	.....	.....	4	.....	408 33		
Salina .....	36	.....	.....	.....	36	9	.....	27	.....	.....	.....	27	1	5,150 01		
Skaneateles .....	15	2	.....	.....	17	4	1	11	1	.....	.....	12	.....	2,208 34		
Spafford .....	2	.....	.....	.....	2	.....	.....	2	.....	.....	.....	2	.....	200 00		
Syracuse city .....	488	28	44	.....	560	96	2	392	26	44	.....	462	38	229,486 71		
Tully .....	6	1	.....	.....	7	2	.....	4	1	.....	.....	5	.....	491 66		
Van Buren .....	7	9	.....	.....	16	.....	4	7	5	.....	.....	12	.....	733 34		
Total .....	786	46	49	.....	881	168	8	618	38	49	.....	705	46	\$267,961 73		

ONONDAGA COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.									
Camillus.....	.....	\$10 00	.....	\$11 02	\$316 66	\$327 68	\$773 98	\$257 99	\$515 99	\$1,645 05	\$2,161 04
Cicero.....	.....	.....	.....	8 08	116 66	124 74	683 59	227 86	455 73	1,017 14	1,472 87
Clay.....	.....	.....	.....	8 67	141 67	150 34	716 33	238 78	477 55	1,189 66	1,667 21
DeWitt.....	.....	20 00	.....	59 62	525 01	584 63	5,377 04	1,792 35	3,584 69	1,790 02	5,374 71
Elbridge.....	.....	10 00	.....	27 65	350 00	377 65	2,387 35	795 78	1,591 57	1,756 36	3,347 93
Fabius.....	.....	.....	.....	2 38	25 00	27 38	210 95	70 32	140 63	597 23	737 86
Geddes.....	.....	.....	.....	69 08	1,575 01	1,644 09	5,264 25	1,754 75	3,509 50	2,749 82	6,259 32
Latayette.....	.....	.....	.....	1 83	.....	1 83	181 50	60 50	121 00	759 22	880 22
Lysander.....	.....	.....	.....	31 08	108 33	139 41	2,968 93	989 64	1,979 29	2,227 88	4,207 17
Manlius.....	.....	10 00	.....	29 45	316 66	346 11	2,598 90	866 30	1,732 60	1,988 67	3,721 27
Marcellus.....	.....	.....	.....	7 72	75 00	82 72	688 95	229 65	459 30	757 09	1,216 39
Onondaga.....	.....	20 00	.....	33 95	491 66	525 61	2,869 38	956 46	1,912 92	2,329 77	4,242 69
Otisco.....	.....	.....	.....	3 00	.....	3 00	297 00	99 00	198 00	352 70	550 70
Pompey.....	.....	.....	.....	4 08	8 34	12 42	395 91	131 97	263 94	979 84	1,243 78
Salina.....	.....	10 00	.....	51 60	683 32	734 92	4,425 09	1,475 03	2,950 06	872 89	3,822 95
Skaneateles.....	.....	.....	.....	22 08	343 76	365 84	1,842 50	614 17	1,228 33	1,689 86	2,918 19
Spafford.....	.....	.....	.....	2 00	.....	2 00	198 06	66 00	132 00	423 78	555 78
Syracuse city.....	.....	380 00	.....	2,298 67	25,816 68	28,115 35	201,751 36	67,250 45	134,500 91	47,252 32	181,753 23
Tully.....	.....	.....	.....	4 92	75 00	79 92	411 74	137 25	274 49	580 60	855 09
Van Buren.....	.....	.....	.....	7 33	50 00	57 33	676 01	225 34	450 67	1,472 40	1,923 07
Total.....	.....	\$460 00	.....	\$2,684 21	\$31,018 76	\$33,702 97	\$234,718 76	\$78,239 59	\$156,479 17	\$72,432 30	\$228,911 47

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



ONTARIO COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 5.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Bristol*																	
Canadice*	23						27	3		1		20			23	3	\$7,150 00
Canandaigua	6	4					8					6			8		343 35
East Bloomfield			2														
Farmington*																	
Geneva city	46	16					62	9	1	1		37			52	4	14,416 67
Geneva*																	
Gorham	4						4					4			4		275 01
Hopewell*																	
Manchester*																	
Naples	5	1					6	1				4			5	1	508 33
Phelps	6		2				8					6		2	8		1,110 00
Richmond*																	
Seneca*																	
South Bristol	2	1					3	2		2					1		241 67
Victor	5	1					6	1		1		4			5		525 00
West Bloomfield*																	
Total	97	23	4				124	16	2	18	81	21	4		106	8	\$24,570 03

\* No license.

ONTARIO COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Bristol*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$368 43	\$368 43
Canadice*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	178 82	178 82
Canandaigua	.....	\$30 00	.....	\$7,180 00	\$143 60	\$408 34	\$551 94	\$6,628 06	\$2,209 35	\$4,418 71	3,952 58	8,371 29
East Bloomfield	.....	.....	\$800 00	1,143 35	22 87	.....	22 87	1,120 48	373 49	746 99	826 00	1,572 99
Farmington*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	862 40	862 40
Geneva city	.....	40 00	.....	14,456 67	289 13	1,716 67	2,005 80	12,450 87	4,150 29	8,300 58	3,958 73	12,259 31
Geneva*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	618 91	618 91
Gorham	.....	.....	.....	275 01	5 50	.....	5 50	269 51	89 84	179 67	1,096 13	1,275 80
Hopewell*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	767 75	767 75
Manchester*	.....	.....	590 00	590 00	11 80	.....	11 80	578 20	192 73	385 47	1,503 17	1,888 64
Naples	.....	10 00	25 00	543 33	10 87	25 00	35 87	507 46	169 16	338 30	500 48	838 78
Phelps	.....	.....	.....	1,110 00	22 20	.....	22 20	1,087 80	362 60	725 20	2,100 21	2,825 41
Richmond*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	569 60	569 60
Seneca*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,123 25	1,123 25
South Bristol	.....	.....	.....	241 67	4 83	108 34	113 17	128 50	42 83	85 67	185 34	271 01
Victor	.....	.....	.....	525 00	10 50	66 67	77 17	447 83	149 28	298 55	1,145 01	1,443 56
West Bloomfield*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	599 98	599 98
Total.....	.....	\$80 00	\$1,415 00	\$26,065 03	\$521 30	\$2,325 02	\$2,846 32	\$23,218 71	\$7,739 57	\$15,479 14	\$20,356 79	\$35,835 93

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ORANGE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Blooming Grove*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chester .....	9	.....	1	.....	10	2	.....	.....	.....	.....	.....	.....	.....	.....	\$1,488 33
Cornwall* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Crawford .....	7	.....	.....	.....	7	2	.....	.....	.....	.....	.....	.....	.....	.....	658 33
Deer Park .....	56	6	3	.....	65	7	1	.....	49	5	.....	.....	57	3	14,856 67
Goshen .....	30	3	1	.....	34	8	.....	.....	22	3	1	.....	26	2	5,146 69
Greenville .....	2	.....	.....	.....	2	1	.....	.....	1	.....	.....	.....	1	.....	200 00
Hamptonburgh .....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	441 67
Highlands .....	20	.....	2	.....	22	3	.....	.....	17	.....	2	.....	19	.....	3,710 00
Middletown city .....	61	4	9	.....	74	13	.....	.....	48	4	9	.....	61	3	20,611 65
Minisink .....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Monroe .....	11	.....	.....	.....	11	2	.....	.....	9	.....	.....	.....	9	1	916 68
Montgomery .....	20	2	1	.....	23	3	.....	.....	17	2	1	.....	20	1	2,821 67
Mount Hope .....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Newburgh .....	21	.....	.....	.....	21	4	.....	.....	17	.....	.....	.....	17	.....	2,000 01
Newburgh city .....	105	23	13	.....	141	7	3	.....	98	20	13	.....	131	2	40,252 51
New Windsor .....	18	.....	.....	.....	18	2	.....	.....	16	.....	.....	.....	16	.....	1,708 34
Tuxedo .....	5	1	.....	.....	6	1	.....	.....	4	1	.....	.....	5	.....	541 67
Wallkill .....	10	.....	.....	.....	10	6	.....	.....	4	.....	.....	.....	4	.....	900 01
Warwick .....	40	7	1	.....	48	14	.....	.....	26	7	1	.....	34	1	4,434 19
Wawayanda* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Woodbury .....	10	.....	.....	.....	10	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total .....	437	46	31	.....	514	77	4	81	360	42	31	.....	433	15	\$102,213 42

\* No license.



ORANGE COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Blooming Grove*.	.....	.....	.....	.....	.....	\$16 68	\$16 68	-\$16 68	-\$5 56	-\$11 12	\$803 60	\$792 48
Chester .....	.....	.....	.....	\$1,488 33	\$29 77	.....	29 77	1,458 56	486 19	972 37	706 88	1,679 25
Cornwall* .....	.....	.....	\$400 00	400 00	8 00	.....	8 00	392 00	130 67	261 33	907 49	1,168 82
Crawford.....	.....	.....	.....	658 33	13 17	.....	71 51	586 82	195 61	391 21	459 69	850 90
Deer Park.....	.....	\$30 00	.....	14,886 67	297 74	825 01	1,122 75	13,763 92	4,587 97	9,175 95	1,872 57	11,048 52
Goshen .....	.....	20 00	.....	5,166 69	103 33	591 67	695 00	4,471 69	1,490 56	2,981 13	1,550 64	4,531 77
Greenville .....	.....	.....	.....	200 00	4 00	91 67	95 67	104 33	34 78	69 55	229 28	298 83
Hamptouburg .....	.....	.....	.....	441 67	81 83	.....	8 83	432 84	144 28	288 56	534 00	822 56
Highlands.....	.....	.....	.....	3,710 00	74 20	191 66	265 86	3,444 14	1,148 05	2,296 09	528 61	2,824 70
Middletown city.....	.....	30 00	.....	20,641 65	412 83	2,099 99	2,512 82	18,128 83	6,042 94	12,085 89	3,688 55	15,774 44
Minisink .....	.....	.....	.....	400 00	8 00	.....	8 00	392 00	130 67	261 33	357 84	619 17
Monroe .....	.....	10 00	150 00	1,076 68	21 53	25 01	46 54	1,030 14	313 38	686 76	592 28	1,279 04
Montgomery.....	.....	10 00	.....	2,831 67	56 63	100 01	156 64	2,675 03	891 68	1,783 35	1,355 29	3,138 64
Mount Hope.....	.....	.....	.....	300 00	6 00	.....	6 00	294 00	98 00	196 00	403 78	599 78
Newburgh.....	.....	.....	.....	2,000 01	40 00	191 66	231 66	1,768 35	589 45	1,178 90	1,574 11	2,753 01
Newburgh city.....	.....	20 00	.....	40,272 51	805 45	1,566 66	2,372 11	37,900 40	12,633 47	25,266 93	8,011 73	33,278 66
New Windsor.....	.....	.....	.....	1,708 34	34 17	133 34	167 51	1,540 83	513 61	1,027 22	1,304 31	2,331 53
Tuxedo.....	.....	.....	200 00	741 67	14 83	83 33	98 16	643 51	214 50	429 01	1,304 13	1,733 14
Wallkill.....	.....	.....	.....	900 01	18 00	275 00	293 00	607 01	202 33	404 68	890 33	1,295 01
Warwick.....	.....	10 00	.....	4,444 19	88 89	491 67	580 56	3,863 63	1,287 87	2,575 76	2,215 47	4,791 23
Wayanda* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	516 57	516 57
Woodbury.....	.....	20 00	.....	845 00	16 90	108 33	125 23	719 77	239 92	479 85	491 33	971 18
Total.....	.....	\$150 00	\$750 00	\$103,113 42	\$2,062 27	\$6,850 03	\$8,912 30	\$94,201 12	\$31,400 37	\$62,800 75	\$30,298 48	\$93,099 23

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ORLEANS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Albion .....	15	2	1	.....	18	.....	.....	.....	15	2	1	.....	18	1	\$3,088 33
Barre* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carlton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clarendon .....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Gaines .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kendall .....	3	.....	.....	.....	3	2	.....	2	1	.....	.....	.....	1	.....	283 33
Murray .....	17	1	.....	.....	18	2	.....	2	15	1	.....	.....	16	1	2,308 34
Ridgeway .....	21	3	1	.....	25	.....	.....	.....	21	3	1	.....	25	2	4,121 67
Shelby .....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Yates* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	58	6	2	.....	66	4	.....	4	54	6	2	.....	62	4	\$10,001 67

\* No license.

ORLEANS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Not receipts.	State's share not receipts.	Localities' share not receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.									
Albion .....	.....	\$10 00	\$3,098 33	\$92 95	.....	\$92 95	\$3,005 38	\$1,001 79	\$2,003 59	\$2,323 94	\$4,327 53
Barre * .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	759 35	759 35
Carlton * .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	772 93	772 93
Clarendon .....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	550 57	615 24
Gaines .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	877 46	877 46
Kendall .....	.....	.....	283 33	8 50	\$91 67	100 17	183 16	61 05	122 11	544 50	666 61
Murray .....	.....	10 00	2,368 34	71 05	150 00	221 05	2,147 29	715 77	1,431 52	1,026 24	2,457 76
Ridgeway .....	.....	20 00	4,141 67	124 25	.....	124 25	4,017 42	1,339 14	2,678 28	2,238 77	4,917 05
Shelby .....	.....	.....	100 00	3 00	.....	3 00	97 60	32 34	64 66	1,057 48	1,122 14
Yates * .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	618 92	618 92
Total.....	.....	\$40 00	\$10,091 67	\$302 75	\$241 67	\$544 42	\$9,547 25	\$3,182 42	\$6,364 83	\$10,770 16	\$17,134 99

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



OSWEGO COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						Total number in force.	Number of transfers	Amount received from certificates.
								Sub. 1.	Sub. 2.										
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.					Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.					
Albion .....	3	2					5	1		1	2	2				4	1	\$316 67	
Amboy .....	2						2				2					2		200 00	
Boylston*																			
Constantia .....	11		1				12	3		3	8		1			9		1,030 00	
Graubv .....	13	1					14				13	1				14		2,391 66	
Hannibal .....			1				1						1			1		5 00	
Hastings .....	11	1					12	1		1	10	1				11		1,100 01	
Mexico .....	8	2					10	2		2	6	2				8		1,208 34	
New Haven .....																			
Orwell*																			
Oswego .....	7						7	4											
Oswego city .....	114	5	9				128	14		14	100	5	9			114	3	38,240 82	
Palermo .....	1						1				1					1		100 00	
Parish .....	4	2					6				4	2				6		500 00	
Redfield .....	1						1				1					1		100 00	
Richland .....	11	2	1				14	1		1	10	2	1			13	1	1,655 00	
Sandy Creek .....	5	3					8				5	3				8	1	650 00	
Schroeppe! .....	8	1	4				13	1	1	2	7		4			11		1,162 50	
Scriba*																			
Volney .....	27	1	1				29	8		8	19	1	1			21		4,863 33	
West Monroe .....																			
Williamstown .....	2	1					3				2	1				3		250 00	
Total .....	228	21	17				266	35	1	36	193	20	17			230	6	\$54,473 33	

\* No license.

Oswego County—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Albion.....	.....	\$10 00	.....	\$326 67	\$6 53	\$41 67	\$48 20	\$278 47	\$92 82	\$185 65	\$318 51	\$504 16
Amboy.....	.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	142 73	273 40
Boylston.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	106 71	106 71
Constantia.....	.....	.....	\$50 00	1,080 00	21 60	108 33	129 93	950 07	316 69	633 38	304 64	938 02
Granby.....	.....	.....	.....	2,391 66	47 83	.....	47 83	2,343 83	781 28	1,562 55	1,220 62	2,783 17
Hannibal.....	.....	.....	.....	5 00	10	.....	10	4 90	1 63	3 27	680 61	683 88
Hastings.....	.....	.....	.....	1,100 01	22 00	58 33	80 33	1,019 68	339 89	679 79	552 29	1,232 08
Mexico.....	.....	.....	.....	1,208 34	24 17	125 00	149 17	1,059 17	353 06	706 11	930 65	1,636 76
New Haven.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	465 90	465 90
Orwell.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	256 27	256 27
Oswego.....	.....	.....	.....	700 00	14 00	191 66	205 66	494 34	164 78	329 56	761 76	1,094 32
Oswego city.....	.....	30 00	.....	38,270 82	765 42	2,420 78	3,186 20	35,084 62	11,694 87	23,389 75	6,944 01	30,333 76
Palermo.....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	337 60	402 93
Parish.....	.....	.....	.....	500 00	10 00	.....	10 00	490 00	163 33	326 67	266 58	593 25
Redfield.....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	155 14	220 47
Richland.....	.....	10 00	.....	1,665 00	33 30	.....	83 30	1,581 70	527 23	1,054 47	1,139 25	2,193 72
Sandy Creek.....	.....	10 00	.....	660 00	13 20	.....	13 20	646 80	215 60	431 20	596 69	1,027 89
Schroeppeel.....	.....	.....	.....	1,162 50	23 25	114 58	137 83	1,024 67	341 56	683 11	934 14	1,617 25
Scriba.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	641 87	641 87
Volney.....	.....	.....	.....	4,863 33	97 27	983 33	1,080 60	3,782 73	1,260 91	2,521 82	1,962 90	4,484 72
West Monroe.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	167 93	167 93
Williamstown.....	.....	.....	.....	250 00	5 00	.....	5 00	245 00	81 67	163 33	244 00	407 33
Total.....	.....	\$60 00	\$50 00	\$54,583 33	\$1,091 67	\$4,093 68	\$5,185 35	\$49,397 98	\$16,465 99	\$32,931 99	\$19,133 80	\$52,065 79

\*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

OTSEGO COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Burlington.....	4				4	1		1	3			3		\$316 67	
Butternuts.....															
Cherry Valley.....	5	2			7	2		2	3	2		5		508 34	
Decatur*.....															
Edmeston.....	5	2			7		1	1	5	1		6		587 50	
Exeter.....	4	1			5	1		1	3	1		4		408 34	
Hartwick.....	7		1		8	2		2	5		1	6		638 34	
Laurens.....	4				4				4			4		383 33	
Maryland.....	4				4				4			4	1	400 00	
Middlefield.....	5				5				5			5		416 67	
Milford.....	6				6				6			6	1	508 33	
Morris.....	2	2			4			1	2	1		3		300 00	
New Lisbon.....	1				1				1			1		100 00	
Oneonta.....	25	7			32	5	1	6	20	6		26	8	6,833 33	
Otego*.....															
Otsego.....	18	6			24	3	3	6	15	3		18	1	3,433 34	
Pittsfield.....	2				2				2			2		200 00	
Plainfield.....	1				1				1			1		100 00	
Richfield.....	12	3			15	9		9	3	3		6	1	2,175 01	
Roseboom.....	2				2				2			2		200 00	
Springfield.....	4				4				4			4		400 00	
Unadilla.....	8		2		10	1		1	7	2		9		726 67	
Westford.....	1				1				1			1		100 00	
Worcester.....	6				6				6			6		600 00	
Total .....	126	23	3		152	24	6	30	102	17	3	122	12	\$19,335 87	

\* No license.



OTSEGO COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Burlington	.....	.....	.....	\$316 67	\$9 50	\$25 00	\$34 50	\$282 17	\$94 06	\$188 11	\$476 86	\$664 97
Buttermits	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	682 12	682 12
Cherry Valley	.....	.....	.....	508 34	15 25	75 00	90 25	418 09	139 36	278 73	565 25	843 98
Decatur*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	153 68	153 68
Edmeston	.....	.....	.....	587 50	17 62	37 50	55 12	532 38	177 46	354 92	680 63	1,035 55
Exeter	.....	.....	.....	408 34	12 25	58 33	70 58	337 76	112 59	225 17	352 65	577 82
Hartwick	.....	.....	\$200 00	838 34	25 15	116 66	141 81	696 53	232 18	464 35	530 64	994 99
Laurens	.....	.....	.....	383 33	11 50	.....	11 50	371 83	123 94	247 89	521 95	769 84
Maryland	.....	\$10 00	.....	410 00	12 30	.....	12 30	397 70	132 57	265 13	613 46	878 59
Middlefield	.....	.....	.....	416 67	12 50	.....	12 50	404 17	134 72	269 45	680 61	950 06
Milford	.....	10 00	.....	518 33	15 55	.....	15 55	502 78	167 59	335 19	585 51	920 70
Morris	.....	.....	.....	300 00	9 00	.....	13 17	286 83	95 61	191 22	483 61	674 83
New Lisbon	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 34	64 66	457 81	522 47
Oneonta	.....	80 00	.....	6,913 33	207 40	691 66	899 06	6,014 27	2,004 76	4,009 51	2,453 14	6,462 65
Otego*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	571 92	571 92
Otsego	.....	10 00	.....	3,443 34	103 30	314 59	417 89	3,025 45	1,008 48	2,016 97	1,803 46	3,820 43
Pittsfield	.....	.....	.....	200 00	6 00	.....	6 00	194 00	64 67	129 33	322 91	452 24
Plainfield	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	335 93	400 60
Richfield	.....	.....	.....	2,185 01	65 55	483 35	548 90	1,636 11	545 37	1,090 74	788 02	1,878 76
Roseboom	.....	10 00	.....	200 00	6 00	.....	6 00	194 00	64 67	129 33	282 57	411 90
Springfield	.....	.....	.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	673 84	932 51
Unadilla	.....	.....	.....	726 67	21 80	8 33	30 13	696 54	232 18	464 36	750 71	1,215 07
Westford	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	281 68	346 35
Worcester	.....	.....	.....	600 00	18 00	.....	18 00	582 00	194 00	388 00	613 14	1,001 14
Total	.....	\$120 00	\$200 00	\$19,655 87	\$589 67	\$1,814 59	\$2,404 26	\$17,251 61	\$5,750 54	\$11,501 07	\$15,662 10	\$27,163 17

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

PUTNAM COUNTY.  
TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Carmel.....	12	.....	2	.....	14	1	.....	1	11	.....	2	.....	13	1	\$1,135 02
Kent.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Patterson .....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Phillipstown.....	18	5	.....	.....	23	2	.....	2	16	5	.....	.....	21	.....	3,058 34
Putnam Valley*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South East.....	8	2	.....	.....	10	2	.....	2	6	2	.....	.....	8	2	1,450 00
Total .....	43	7	2	.....	52	5	.....	5	38	7	2	.....	47	3	\$6,143 36

\* No license.

PUTNAM COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Carmel .....	.....	\$10 00	.....	\$1,145 02	\$34 35	\$50 00	\$84 35	\$1,060 67	\$353 56	\$707 11	\$1,466 46	\$2,173 57
Kent .....	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	354 82	419 49
Patterson .....	.....	.....	.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	723 98	982 65
Phillipstown .....	.....	.....	.....	3,058 34	91 75	100 00	191 75	2,866 59	955 53	1,911 06	1,314 93	3,225 99
Putnam Valley .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	277 33	277 33
South East .....	.....	20 00	.....	1,470 00	44 10	33 34	77 44	1,392 56	464 19	928 37	1,346 19	2,274 56
Total .....	.....	\$30 00	.....	\$6,173 36	\$185 20	\$183 34	\$368 54	\$5,804 82	\$1,934 94	\$3,869 88	\$5,483 71	\$9,353 59

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



QUEENS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.					Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.		Sub. 2.	Sub. 1.		Sub. 2.	Sub. 3.	Sub. 6.						
Borough of Queens.....	1,312	106	23	.....	1,441	1,441	284	16	300	1,028	90	23	.....	1,141	149	\$311,404 43		

Special deputy commissioner appointed January 1, 1900.

QUEENS COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Borough of Queens	\$40 00	\$1,490 00	\$460 00	\$313,394 43	\$6,210 58	\$31,825 06	\$38,035 64	\$275,358 79	\$91,786 26	\$183,572 53	\$69,631 26	\$253,203 79

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

RENSELAER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Berlin *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brunswick.....	9	.....	.....	.....	9	.....	.....	.....	9	.....	.....	.....	9	.....	\$733 34
East Greenbush.....	6	.....	.....	.....	6	2	.....	.....	4	.....	.....	.....	4	.....	550 01
Grafton *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hoosick.....	46	7	.....	.....	53	9	.....	.....	37	7	.....	.....	44	.....	9,750 01
Lausingsburgh.....	44	6	6	.....	56	10	2	12	34	4	6	.....	44	2	15,403 33
Nassau.....	11	1	.....	.....	12	1	.....	1	10	1	.....	.....	11	.....	991 67
North Greenbush.....	20	.....	.....	.....	20	7	.....	7	13	.....	.....	.....	13	.....	2,158 35
Petersburgh*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pittstown.....	9	1	.....	.....	10	1	.....	.....	.....	1	.....	.....	9	.....	370 84
Poestenkill.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	150 00
Rensselaer city.....	41	3	1	.....	45	4	1	.....	37	2	1	.....	40	1	12,480 00
Sand Lake.....	13	.....	.....	.....	13	3	.....	3	10	.....	.....	.....	10	1	1,200 01
Schaghticoke.....	12	.....	1	.....	13	2	.....	2	10	.....	1	.....	11	.....	1,913 34
Schodack.....	16	1	.....	.....	17	3	.....	3	13	1	.....	.....	14	.....	1,650 00
Stephentown.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	308 34
Troy city.....	224	115	29	.....	368	22	7	29	202	103	29	.....	339	15	140,524 58
Total.....	458	134	37	.....	629	64	10	74	394	124	37	.....	555	19	\$188,183 82

\*No license.



RENSSELAER COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.								
Berlin*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$243 85	\$243 85
Brunswick.....	.....	.....	.....	\$7 33	.....	\$7 33	\$726 01	\$242 00	\$484 01	1,673 33	2,157 34
East Greenbush...	.....	.....	.....	5 50	\$66 67	72 17	477 84	159 28	318 56	1,023 57	1,342 13
Grafton*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	155 04	155 04
Hoosick.....	.....	.....	.....	97 50	341 69	439 19	9,310 82	3,103 61	6,207 21	3,069 91	9,277 18
Lansingburgh.....	.....	\$20 00	.....	154 23	1,516 66	1,670 89	13,752 44	4,584 15	9,168 29	4,332 37	13,500 66
Nassau.....	.....	.....	.....	9 92	41 67	51 59	940 08	313 36	626 72	415 62	1,042 34
North Greenbush..	.....	.....	.....	21 58	308 33	329 91	1,828 44	609 48	1,218 96	1,265 67	2,484 63
Petersburgh*.....	.....	.....	\$50 00	50	.....	50	49 50	16 50	33 00	288 19	321 19
Pittstown.....	.....	.....	150 00	5 21	.....	13 55	507 29	169 10	338 19	1,667 40	2,005 59
Poestenkill.....	.....	.....	.....	1 50	.....	1 50	148 50	49 50	99 00	272 79	371 79
Rensselaer city....	.....	10 00	.....	124 90	550 00	674 90	11,815 10	3,938 37	7,876 73	2,137 75	10,014 48
Sand Lake.....	.....	10 00	.....	12 10	150 00	162 10	1,047 91	349 30	698 61	480 78	1,179 39
Schaghticoke.....	.....	.....	.....	19 13	108 34	127 47	1,785 87	595 29	1,190 58	1,292 09	2,482 67
Schodack.....	.....	.....	50 00	17 00	183 33	200 33	1,499 67	499 89	999 78	2,094 13	3,093 91
Stephentown.....	.....	.....	.....	3 08	.....	3 08	305 26	101 75	203 51	264 66	468 17
Troy city.....	.....	150 00	.....	1,406 75	6,800 01	8,206 76	132,467 82	44,155 94	88,311 88	31,437 75	119,749 63
Total.....	.....	\$190 00	\$250 00	\$1,886 23	\$10,075 04	\$11,961 27	\$176,662 55	\$58,887 52	\$117,775 03	\$52,114 96	\$169,889 99

\*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

RICHMOND COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Borough of Richmond.....	458	29	14	.....	501	66	2	68	392	27	14	.....	433	47	\$118,853 33

RICHMOND COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Borough of Richmond.....	\$420 00	\$470 00	\$35 00	\$119,778 33	.....	\$8,624 83	\$8,624 83	\$111,153 50	\$37,051 17	\$74,102 33	\$33,651 82	\$107,754 15

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



ROCKLAND COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.					
Clarkstown.....	43	4	.....	.....	47	5	.....	5	38	4	.....	.....	42	1	\$4,666 67
Haverstraw.....	54	7	2	.....	63	5	1	6	49	6	2	.....	57	2	12,517 09
Orangetown.....	66	8	.....	.....	74	7	1	8	59	7	.....	.....	66	6	10,933 36
Ramapo.....	22	2	2	.....	26	.....	.....	.....	22	2	2	.....	26	.....	3,548 34
Stony Point.....	25	.....	2	.....	27	6	.....	6	19	.....	2	.....	21	.....	2,501 67
Total.....	210	21	6	.....	237	23	2	25	187	19	6	.....	212	9	\$34,167 13

ROCKLAND COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Clarkstown .....	.....	\$10 00	.....	\$4,676 67	\$140 30	\$224 99	\$365 29	\$4,311 38	\$1,437 12	\$2,874 26	\$2,076 37	\$4,950 63
Haverstraw .....	.....	20 00	.....	12,537 09	376 11	458 34	834 45	11,702 64	3,900 88	7,801 76	2,133 75	9,935 51
Orangetown, .....	.....	60 00	.....	10,993 36	329 80	566 67	896 47	10,096 89	3,365 63	6,731 26	4,041 54	10,772 80
Ramapo .....	.....	.....	.....	3,548 34	106 45	.....	106 45	3,441 89	1,147 30	2,294 59	2,294 44	4,589 03
Stony Point .....	.....	.....	.....	2,501 67	75 05	308 33	383 38	2,118 29	706 10	1,412 19	736 93	2,149 12
Total.....	.....	\$90 00	.....	\$34,257 13	\$1,027 71	\$1,558 33	\$2,586 04	\$31,671 09	\$10,557 03	\$21,114 06	\$11,283 03	\$32,397 09

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

ST. LAWRENCE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Brasher .....	13	2	.....	.....	15	1	.....	1	12	2	.....	.....	14	.....	\$1,262 49
Canton .....	17	5	.....	.....	22	4	.....	4	13	5	.....	.....	18	1	2,866 67
Clare* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clifton .....	12	.....	.....	.....	12	2	.....	2	10	.....	.....	.....	10	2	883 34
Colton .....	6	.....	1	.....	7	.....	.....	.....	6	.....	1	.....	7	.....	605 00
De Kalb* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
De Peyster .....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Edwards .....	3	.....	.....	.....	3	1	.....	1	2	.....	.....	.....	2	.....	300 00
Fine .....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	1	500 00
Fowler .....	3	.....	.....	.....	3	1	.....	1	2	.....	.....	.....	2	1	300 00
Gouverneur .....	8	5	.....	.....	13	.....	1	1	8	4	.....	.....	12	.....	1,968 75
Hammond .....	2	.....	1	.....	3	1	.....	1	1	.....	1	.....	2	.....	188 33
Heron .....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	283 33
Hopkinton .....	6	.....	.....	.....	6	1	.....	1	5	.....	.....	.....	5	.....	500 01
Lawrence* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lisbon* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Louisville* .....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Macomb .....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Madrid .....	2	3	.....	.....	5	.....	.....	.....	2	3	.....	.....	5	1	350 00
Massena .....	13	.....	.....	2	15	4	.....	4	9	.....	.....	2	11	2	1,143 33
Morristown .....	6	.....	1	.....	7	1	.....	1	5	.....	1	.....	6	.....	513 34
Norfolk .....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Ogdensburg city .....	39	4	2	.....	45	3	.....	3	36	4	2	.....	42	3	13,643 32
Oswegatchie .....	4	.....	.....	.....	4	1	.....	1	3	.....	.....	.....	3	.....	358 33
Parishville .....	3	1	.....	.....	4	1	.....	1	2	1	.....	.....	3	.....	300 00
Pierrepont* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pitcairn .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Potsdam .....	17	4	.....	.....	21	1	.....	1	16	4	.....	.....	20	2	3,358 35
Rossie .....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Russell* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stockholm* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Waddington .....	5	1	.....	.....	6	1	.....	1	4	1	.....	.....	5	.....	500 00
Total .....	178	25	5	2	210	23	1	24	155	24	5	2	186	13	\$30,924 59

\* No license.



ST. LAWRENCE COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Not receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.									
Brasher .....	.....	.....	\$1,262 49	\$25 25	\$50 00	\$75 25	\$1,187 24	\$395 75	\$791 49	\$611 85	\$1,403 34
Canton .....	.....	\$10 00	2,951 67	59 03	358 34	417 37	2,534 30	844 77	1,689 53	2,102 84	3,792 37
Clare* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	140 86	140 86
Clifton .....	.....	20 00	.....	.....	.....	.....	.....	.....	.....	398 11	916 07
Colton .....	.....	.....	903 34	18 07	108 33	126 40	776 94	258 98	517 96	445 71	840 98
De Kalb* .....	.....	.....	605 00	12 10	.....	12 10	592 90	197 63	395 27	815 17	945 84
De Peyster .....	.....	.....	200 00	.....	.....	4 00	196 00	65 33	130 67	388 20	453 53
Edwards .....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	373 06	546 84
Fine .....	.....	.....	300 00	6 00	33 33	39 33	260 67	86 89	172 78	377 34	710 54
Fowler .....	.....	10 00	510 00	10 20	.....	10 20	499 80	166 60	333 20	516 32	707 74
Gouverneur .....	.....	10 00	310 00	6 20	16 67	22 87	287 13	95 71	191 42	1,683 92	2,924 34
Hammond .....	.....	.....	1,968 75	39 37	68 75	108 12	1,860 63	620 21	1,240 42	553 11	637 26
Herkon .....	.....	.....	188 33	3 77	58 33	62 10	126 23	42 08	84 15	362 30	547 41
Hopkinton .....	.....	.....	283 33	5 67	.....	5 67	277 66	92 55	185 11	780 38	1,068 17
Lawrence* .....	.....	.....	500 01	10 00	58 33	68 33	431 68	143 89	287 79	557 31	557 31
Lisbon* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,275 07	1,275 07
Louisville* .....	.....	.....	300 00	6 00	.....	6 00	294 00	98 00	196 00	460 32	656 32
Macomb .....	.....	.....	300 00	6 00	.....	6 00	294 00	98 00	196 00	274 02	470 02
Madrid .....	.....	10 00	360 00	7 20	.....	7 20	352 80	117 60	235 20	610 73	845 93
Massena .....	.....	20 00	1,263 33	25 27	166 67	191 94	1,071 39	357 13	714 26	814 41	1,528 67
Morristown .....	.....	.....	513 34	10 27	16 67	26 94	486 40	162 13	324 27	633 83	958 10
Norfolk .....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	451 30	581 97
Ogdensburg city .....	.....	30 00	13,723 32	274 46	349 98	624 44	13,098 88	4,366 29	8,732 59	2,522 87	11,255 46
Oswegatchie .....	.....	.....	358 33	7 17	50 00	57 17	301 16	100 39	200 77	917 14	1,117 91
Parishville .....	.....	.....	300 00	6 00	83 33	89 33	210 67	70 22	140 45	375 93	516 38
Pierrepont* .....	.....	400 00	400 00	8 00	.....	8 00	392 00	130 67	261 33	327 51	588 84
Pitcairn .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	106 26	106 26
Potsdam .....	.....	20 00	3,378 35	67 56	166 67	234 23	3,144 12	1,048 04	2,096 08	2,873 85	4,969 93
Rossie .....	.....	.....	400 00	8 00	.....	8 00	392 00	130 67	261 33	247 90	509 23
Russell* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	381 80	381 80
Stockholm* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	728 58	728 58
Waddington .....	.....	.....	500 00	10 00	50 00	60 00	440 00	146 67	293 33	562 68	856 01
Total .....	.....	\$130 00	\$32,079 59	\$641 59	\$1,635 40	\$2,276 99	\$29,802 60	\$9,934 20	\$19,868 40	\$23,670 68	\$43,539 08

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SARATOGA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES SURRENDERED.							NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.											
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.							
Ballston .....	4	.....	.....	.....	.....	.....	4	1	.....	1	3	.....	.....	.....	3	.....	\$366 67		
Charlton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Clifton Park .....	6	.....	.....	.....	.....	.....	6	1	.....	1	5	.....	.....	.....	5	.....	600 00		
Corinth .....	7	.....	.....	.....	.....	.....	9	.....	.....	.....	7	.....	.....	.....	9	.....	1,410 00		
Day .....	3	.....	.....	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	291 67		
Edinburgh* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Galway* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Greenfield .....	4	.....	.....	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	366 67		
Hadley .....	2	.....	.....	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00		
Half Moon .....	29	6	1	.....	.....	.....	36	5	1	6	24	5	1	.....	30	2	4,969 59		
Malta .....	6	.....	2	.....	.....	.....	8	4	.....	4	2	.....	2	.....	4	1	584 17		
Milton .....	28	5	.....	.....	.....	.....	33	4	1	5	24	4	.....	.....	28	4	4,864 58		
Moreau .....	3	.....	1	.....	.....	.....	4	.....	.....	.....	3	.....	1	.....	4	1	505 00		
Northumberland* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Providence* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Saratoga .....	27	.....	3	.....	.....	.....	30	4	.....	4	23	.....	.....	.....	26	2	3,973 33		
Saratoga Springs .....	89	27	1	.....	.....	.....	117	35	2	37	54	25	1	.....	80	12	30,434 07		
Stillwater .....	40	3	.....	.....	.....	.....	43	4	.....	4	36	3	.....	.....	39	3	5,633 33		
Watertford .....	38	6	.....	.....	.....	.....	44	6	3	9	32	3	.....	.....	35	2	6,054 16		
Wilton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Total.....	286	47	10	.....	.....	.....	343	64	7	71	222	40	10	.....	272	27	\$60,253 24		

\* No license.



SARATOGA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Not receipts.	State's share not receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Ballston .....	.....	.....	.....	\$366 67	\$11 00	\$58 33	\$69 33	\$297 34	\$99 11	\$198 23	\$664 15	\$862 38
Charlton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	441 42	441 42
Clifton Park .....	.....	.....	.....	600 00	18 00	41 67	59 67	540 33	180 11	360 22	1,049 39	1,409 61
Corinth .....	.....	.....	.....	1,410 00	42 30	.....	42 30	1,367 70	455 90	911 80	538 54	1,450 34
Day .....	.....	.....	.....	291 67	8 75	.....	8 75	282 92	94 31	188 61	23 19	211 80
Edinburg* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	41 86	41 86
Galway* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	300 49	300 49
Greenfield .....	.....	.....	.....	366 67	11 00	.....	11 00	355 67	118 55	237 12	375 08	612 20
Hadley .....	.....	.....	.....	200 00	6 00	.....	6 00	194 00	64 67	129 33	137 53	266 86
Half Moon .....	.....	\$20 00	\$225 00	5,214 59	156 44	304 18	460 62	4,753 97	1,584 65	3,169 32	1,653 92	4,823 24
Malta .....	.....	10 00	.....	594 17	17 82	149 99	167 81	426 36	142 12	284 24	464 58	748 82
Milton .....	.....	40 00	.....	4,904 58	147 14	185 41	332 55	4,572 03	1,524 01	3,048 02	1,543 60	4,591 62
Moreau .....	.....	10 00	.....	515 00	15 45	.....	15 45	499 55	166 52	333 03	853 35	1,186 38
Northumberland* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	386 11	386 11
Providence* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	37 96	37 96
Saratoga .....	.....	20 00	.....	3,993 33	119 80	.....	394 80	3,598 53	1,199 51	2,399 02	1,037 75	3,436 77
Saratoga Springs .....	.....	120 00	.....	30,554 07	916 62	275 00	6,824 83	23,729 24	7,909 75	15,819 49	6,099 53	21,919 02
Stillwater .....	.....	30 00	.....	5,663 33	169 90	275 00	444 90	5,218 43	1,739 48	3,478 95	1,465 79	4,944 74
Waterford .....	.....	20 00	50 00	6,124 16	183 73	865 98	1,049 71	5,074 45	1,691 48	3,382 97	1,122 17	4,505 14
Wilton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	226 72	226 72
Total .....	.....	\$270 00	\$275 00	\$60,798 24	\$1,823 95	\$8,063 77	\$9,887 72	\$50,910 52	\$16,970 17	\$33,940 35	\$18,463 13	\$52,403 48

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



SCHENECTADY COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.					Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.			Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.					Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			Sub. 1.	Sub. 2.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.				
Duanesburg .....	8					8	1		1	7				7		\$641 67		
Glenville* .....											2					200 00		
Niskayuna .....	2					2								2				
Princeton* .....																		
Princeton* .....	59		1			60	10		10	49	1			50	3	5,030 03		
Rotterdam .....	152	8	12			172	16		16	136	12			156	16	51,234 91		
Schenectady city .....																		
Total .....	221	8	13			242	27		27	194	8	13		215	19	\$57,106 61		

\* No license.

SCHENECTADY COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	'Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Duanesburg.....	.....	.....	.....	\$641 67	\$12 83	\$8 34	\$21 17	\$620 50	\$206 83	\$413 67	\$854 44	\$1,268 11
Glenville.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,414 81	1,414 81
Niskayuna.....	.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	368 52	499 19
Princeton.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	261 55	261 55
Rotterdam.....	.....	\$30 00	\$600 00	5,660 03	113 20	466 67	579 87	5,080 16	1,693 39	3,386 77	1,589 33	4,976 10
Schenectady city..	.....	160 00	150 00	51,544 91	1,030 90	3,091 64	4,122 54	47,422 37	15,807 46	31,614 91	8,766 93	40,381 84
Total.....	.....	\$190 00	\$750 00	\$58,046 61	\$1,160 93	\$3,566 65	\$4,727 58	\$53,319 03	\$17,773 01	\$35,546 02	\$13,255 58	\$48,801 60

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SCHOHARIE COUNTY.  
TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Total number issued.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Blenheim .....	2				2	2				2				2		\$200 00
Broome* .....																
Carlisle .....	2				2	2				2				2		200 00
Cobleskill .....	17	4			21	21	2	1	3	15	3			18		2,835 43
Conesville .....	2				2	2				2				2		116 67
Esperance .....	4				4	4				4				4		400 00
Fulton .....	8				8	8	1		1	7				7		708 35
Gilboa* .....																
Jefferson* .....																
Middleburgh* .....																
Richmondville .....	6				6	6	1		1	5				5		500 01
Schoharie .....	6		2		8	8				6		2		8		610 00
Seward .....	5				5	5				5				5		483 34
Sharon .....	15				15	15	9		9	6				6		1,391 69
Summit .....	3				3	3				3				3		300 00
Wright .....	2				2	2				2				2		150 00
Total.....	72	4	2		78	78	13	1	14	59	3	2		64		\$7,895 49

\* No license.



SCHOHARIE COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.								
Blenheim .....	.....	.....	.....	\$6 00	.....	\$6 00	\$194 00	\$64 67	\$129 33	\$172 03	\$301 36
Broome* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	235 63	235 63
Carlisle .....	.....	.....	.....	6 00	.....	6 00	194 00	64 67	129 33	522 14	651 47
Cobleskill .....	.....	.....	.....	85 06	\$210 42	295 48	2,539 95	846 65	1,693 30	1,240 55	2,933 85
Conesville .....	.....	.....	.....	3 50	.....	3 50	113 17	37 72	75 45	208 11	283 56
Esperance .....	.....	.....	.....	12 00	.....	12 00	388 00	129 33	258 67	344 96	603 63
Fulton .....	.....	.....	.....	21 25	50 00	71 25	637 10	212 37	424 73	477 42	902 15
Gilboa* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	373 92	373 92
Jefferson* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	340 09	340 09
Middleburgh* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	806 26	806 26
Richmondville .....	.....	.....	.....	15 00	8 34	23 34	476 67	158 89	317 78	530 41	848 19
Schoharie .....	.....	.....	.....	18 30	.....	18 30	591 70	197 23	394 47	844 76	1,239 23
Seward .....	.....	.....	.....	14 50	.....	14 50	468 84	156 28	312 56	509 71	822 27
Sharon .....	.....	.....	.....	41 75	524 98	566 73	824 96	274 99	549 97	773 43	1,323 40
Summit .....	.....	.....	.....	9 00	.....	9 00	291 00	97 00	194 00	342 39	536 39
Wright .....	.....	.....	.....	4 50	.....	4 50	145 50	48 50	97 00	405 13	502 13
Total .....	.....	.....	.....	\$236 86	\$793 74	\$1,030 60	\$6,864 89	\$2,288 30	\$4,576 59	\$8,126 91	\$12,703 53

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SCHUYLER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	ISSUED							SURRENDERED.			FORCE APRIL 30, 1900.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.					
Catherine*	3						3				3				3		\$208 34
Cayuta	16	7					23	4	1	5	12	6			18		3,414 58
Dix																	
Hector*																	
Montour	8		2				10	3		3	5		2		7		1,376 67
Orange	2						2				2				2		200 00
Reading	2						2				2				2		300 00
Tyrone*																	
Total.....	31	7	2				40	7	1	8	24	6	2		32		\$5,499 59

\*No license.

SCHUYLER COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Catherine*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$358 02	\$358 02
Cayuta.....	.....	.....	.....	\$208 34	\$6 25	.....	\$6 25	\$202 09	\$67 36	\$134 73	159 92	294 65
Dix.....	.....	.....	.....	3,414 58	102 44	\$322 92	425 36	2,989 22	996 41	1,992 81	973 81	2,966 62
Hector*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,649 75	1,649 75
Montour.....	.....	.....	.....	1,376 67	41 30	366 67	407 97	968 70	322 90	645 80	407 66	1,053 46
Orange.....	.....	.....	.....	200 00	6 00	.....	6 00	194 00	64 67	129 33	205 27	334 60
Reading.....	.....	.....	.....	300 00	9 00	.....	9 00	291 00	97 00	194 00	582 38	776 38
Tyrone*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	436 78	436 78
Total.....	.....	.....	.....	\$5,499 59	\$164 99	\$689 59	\$854 58	\$4,645 01	\$1,548 34	\$3,096 67	\$4,773 59	\$7,870 26

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



SENECA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Covert.....	5	1			6	1		1	4	1			5		\$550 00
Fayette.....	7				7	3		3	4				4		875 00
Junius.....	1				1				1				1		100 00
Lodi*.....															
Ovid.....	14	4			18	2		2	12	4			16		1,350 01
Romulus.....	4				4				4				4		400 00
Seneca Falls.....	25	4			29	4		4	21	4			25		6,975 00
Tyre*.....															
Varick.....	3				3	1		1	2				2		300 00
Waterloo.....	21	3			24	4		4	17	3			20		3,941 67
Total.....	80	12			92	15		15	65	12			77		\$14,491 68

\* No license.

SENECA COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	'Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Covert.....	.....	.....	\$25 00	\$575 00	\$17 25	\$66 67	\$83 92	\$491 08	\$163 69	\$327 39	\$926 65	\$1,254 04
Fayette.....	.....	.....	.....	875 00	26 25	91 68	117 93	757 07	252 36	504 71	799 14	1,303 85
Junius.....	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	919 73	984 40
Lodi*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	797 36	797 36
Ovid.....	.....	.....	.....	1,350 01	40 50	75 00	115 50	1,234 51	411 50	823 01	660 50	1,483 51
Romulus.....	.....	.....	.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	1,338 15	1,596 82
Seneca Falls.....	.....	.....	.....	6,975 00	209 25	616 66	825 91	6,149 09	2,049 70	4,099 39	1,757 81	5,857 20
Tyre*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,568 02	2,568 02
Varick.....	.....	.....	.....	300 00	9 00	8 34	17 34	282 66	94 22	188 44	409 58	598 02
Waterloo.....	.....	.....	.....	3,941 67	118 25	249 99	368 24	3,573 43	1,191 15	2,382 28	514 32	2,896 60
Total.....	.....	.....	\$25 00	\$14,516 68	\$435 50	\$1,108 34	\$1,543 84	\$12,972 84	\$4,324 28	\$8,648 56	\$10,691 26	\$19,339 82

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

STEUBEN COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Addison.....	11	1	1	.....	13	.....	.....	.....	11	1	1	.....	13	1	\$2,280 00
Avoca*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20 27
Bath.....	40	6	.....	.....	46	3	1	.....	37	5	.....	.....	42	5	6,731 24
Bradford*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cameron*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Campbell.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	75 00
Canisteo.....	9	1	.....	.....	10	4	.....	4	5	1	.....	.....	6	1	1,775 00
Caton*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cohocton.....	14	3	.....	.....	17	3	1	.....	11	2	.....	.....	13	.....	1,275 02
Corning city.....	43	1	9	.....	53	6	.....	6	37	1	9	.....	47	2	13,631 10
Corning.....	9	.....	.....	.....	9	3	.....	3	6	.....	.....	.....	6	1	825 01
Dansville.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	316 67
Erwin.....	4	1	.....	.....	5	.....	.....	.....	4	1	.....	.....	5	.....	450 00
Fremont*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Greenwood*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hartsville*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hornby*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hornellsville city.....	55	9	9	.....	73	5	1	6	50	8	9	.....	67	7	19,459 67
Hornellsville.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Howard.....	2	.....	.....	.....	2	2	.....	2	.....	.....	.....	.....	.....	.....	183 34
Jasper*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lindley.....	2	1	.....	.....	3	.....	.....	.....	2	1	.....	.....	3	1	250 00
Prattsburg.....	4	.....	1	.....	5	.....	.....	.....	4	.....	1	.....	5	.....	371 67
Pultney.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Rathbone*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Thurston*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Throupsburg*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tuscarora*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Urbana.....	9	8	.....	.....	17	1	.....	1	8	8	.....	.....	16	.....	1,262 51
Wayland.....	21	1	.....	.....	22	3	.....	3	18	1	.....	.....	19	.....	2,033 34
Wayne.....	4	.....	.....	.....	4	2	.....	2	2	.....	.....	.....	2	.....	366 68
West Union*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wheeler*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Woodhull.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	50 00
Total.....	239	32	20	.....	291	32	3	35	207	29	20	.....	256	18	\$51,856 52

\* No license.



CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Not receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Addison.....	.....	\$10 00	.....	\$2,290 00	\$45 80	.....	\$45 80	\$2,244 20	\$748 07	\$1,496 13	\$592 02	\$2,088 15
Avoca*.....	.....	.....	\$450 00	470 27	9 41	.....	9 41	460 86	153 62	307 24	715 87	1,023 11
Bath.....	.....	50 00	.....	6,781 24	135 63	\$412 49	548 12	6,233 12	2,077 71	4,155 41	2,432 67	6,588 08
Bradford*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	221 50	221 50
Cameron*.....	.....	.....	.....	75 00	1 50	.....	1 50	73 50	24 50	49 00	391 20	391 20
Campbell.....	.....	10 00	25 00	1,810 00	36 20	150 01	186 21	1,623 79	541 26	1,082 53	484 56	533 56
Canistota.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	768 60	1,851 13
Caton*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	273 70	273 70
Cohocton.....	.....	.....	.....	1,275 02	25 50	162 50	188 00	1,087 02	362 34	724 68	915 70	1,640 38
Corning city.....	.....	20 00	200 00	13,851 10	277 02	729 16	1,006 18	12,844 92	4,281 64	8,563 28	2,407 41	10,970 69
Corning.....	.....	10 00	.....	835 01	16 70	175 00	191 70	643 31	214 44	428 87	545 08	973 95
Dansville.....	.....	.....	.....	316 67	6 33	.....	6 33	310 34	103 44	206 90	628 38	835 28
Erwin.....	.....	.....	.....	450 00	9 00	.....	9 00	441 00	147 00	294 00	662 90	956 90
Fremont*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	291 96	291 96
Greenwood*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	282 35	282 35
Hartsville*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	141 28	141 28
Hornby*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	272 09	272 09
Hornellsville city.....	.....	70 00	.....	19,529 67	390 59	895 80	1,286 39	18,243 28	6,081 09	12,162 19	2,687 91	14,850 10
Hornellsville.....	.....	.....	.....	400 00	8 00	.....	8 00	392 00	130 67	261 33	609 30	870 63
Howard.....	.....	.....	.....	183 34	3 67	91 66	95 33	88 01	29 34	58 67	466 97	525 64
Jasper*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	463 85	463 85
Lindley.....	.....	10 00	.....	260 00	5 20	.....	5 20	254 80	84 93	169 87	309 67	479 54
Prattsburg.....	.....	.....	.....	371 67	7 43	.....	7 43	364 24	121 41	242 83	723 30	966 13
Pulitney.....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	521 71	587 04
Rathbone*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	387 29	387 29
Thurston*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	224 66	224 66
Throupsburg*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	361 60	361 60
Tuscarora*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	322 97	322 97
Urbana.....	.....	.....	.....	1,262 51	25 25	58 33	83 58	1,178 93	392 98	785 95	1,097 43	1,883 38
Wayland.....	.....	.....	50 00	2,083 34	41 67	200 00	241 67	1,841 67	613 89	1,227 78	827 08	2,054 86
Wayne.....	.....	.....	.....	366 68	7 33	108 33	115 66	251 02	83 67	167 35	235 00	402 35
West, Union*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	231 09	231 09
Wheeler*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	424 66	424 66
Woodhull.....	.....	.....	.....	50 00	1 00	.....	1 00	49 00	16 33	32 67	447 04	479 71
Total.....	.....	\$180 00	\$725 00	\$52,761 52	\$1,055 23	\$2,983 28	\$4,038 51	\$48,723 01	\$16,241 00	\$32,482 01	\$22,368 80	\$54,850 81

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SUFFOLK COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.	
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.						
Babylon .....	47	4	1	.....	52	7	.....	7	.....	40	4	1	.....	45	2	\$7,080 00
Brookhaven .....	78	6	1	.....	85	26	1	27	.....	52	5	1	.....	58	3	10,050 81
East Hampton * .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Huntington .....	31	.....	3	.....	34	5	.....	5	.....	26	.....	3	.....	29	1	4,906 67
Islip .....	53	2	4	.....	59	12	.....	12	.....	41	2	4	.....	47	4	7,561 25
Riverhead .....	10	1	1	.....	12	.....	.....	.....	.....	10	1	1	.....	12	.....	1,780 00
Shelter Island .....	5	.....	.....	.....	5	4	.....	4	.....	1	.....	.....	.....	1	.....	450 00
Smithtown .....	9	.....	.....	.....	9	.....	.....	.....	.....	9	.....	.....	.....	9	.....	900 00
Southampton .....	35	.....	8	.....	43	3	.....	3	.....	32	.....	8	.....	40	1	4,906 25
Southold .....	32	.....	3	.....	35	7	.....	7	.....	25	.....	3	.....	28	1	4,164 16
Total .....	300	13	21	.....	334	64	1	65	.....	236	12	21	.....	269	12	\$41,799 14

\* No license.

SUFFOLK COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Not receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Babylon .....	.....	\$20 00	.....	\$7,100 00	\$213 00	\$583 32	\$796 32	\$6,303 68	\$2,101 23	\$4,202 45	\$2,271 53	\$6,473 98
Brookhaven .....	.....	30 00	.....	10,080 81	302 42	1,691 65	1,994 07	8,086 74	2,695 58	5,391 16	5,713 22	11,104 38
East Hampton * .....	.....	.....	\$603 34	603 34	18 10	.....	18 10	585 24	195 08	390 16	1,573 22	1,963 38
Huntington .....	.....	10 00	.....	4,916 67	147 50	258 34	405 84	4,510 83	1,503 61	3,007 22	3,315 85	6,323 07
Islip .....	.....	40 00	50 00	7,651 25	229 54	950 01	1,179 55	6,471 70	2,157 23	4,314 47	5,610 28	9,924 75
Riverhead .....	.....	.....	.....	1,780 00	53 40	.....	53 40	1,726 60	575 53	1,151 07	1,765 69	2,916 76
Shelter Island .....	.....	.....	.....	450 00	13 50	233 32	246 82	203 18	67 73	135 45	869 62	1,005 07
Smithtown .....	.....	.....	.....	900 00	27 00	.....	27 00	873 00	291 00	682 00	1,159 02	1,741 02
Southampton .....	.....	10 00	.....	4,916 25	147 49	174 99	322 48	4,593 77	1,531 26	3,062 51	5,124 21	8,186 72
Southold .....	.....	10 00	100 00	4,274 16	128 22	308 33	436 55	3,837 61	1,279 20	2,558 41	3,408 70	5,967 11
Total .....	.....	\$120 00	\$753 34	\$42,672 48	\$1,280 17	\$4,199 96	\$5,480 13	\$37,192 35	\$12,397 45	\$24,794 90	\$30,811 34	\$55,606 24

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



SULLIVAN COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May, 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.					Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.			Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.					Total number in force.	Number of transfers.	Amount received from certificates.
	ISSUED.						SURRENDERED.				FORCE APRIL 30, 1900.							
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			Sub. 1.	Sub. 2.			Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.				
Bethel*.....	.....	.....	.....	.....	.....	19	3	.....	.....	3	.....	.....	.....	.....	16	.....	\$1,783 33	
Callicoon.....	19	.....	.....	.....	.....	8	1	.....	.....	1	.....	.....	.....	.....	7	.....	783 33	
Cochecton.....	8	.....	.....	.....	.....	15	3	.....	.....	3	.....	.....	.....	.....	12	.....	1,441 67	
Delaware.....	15	.....	.....	.....	.....	19	4	.....	.....	4	.....	.....	.....	.....	15	.....	1,675 01	
Fallsburgh.....	18	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Forestburgh*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Fremont.....	12	.....	.....	.....	.....	12	1	.....	.....	1	.....	.....	.....	.....	11	.....	1,175 00	
Highland.....	8	.....	.....	.....	.....	8	4	.....	.....	4	.....	.....	.....	.....	4	.....	749 99	
Liberty.....	21	8	.....	.....	.....	29	3	1	.....	4	.....	.....	.....	.....	25	.....	2,287 50	
Lumberland.....	2	.....	.....	.....	.....	2	.....	.....	.....	.....	2	.....	.....	.....	2	.....	200 00	
Mamakating.....	12	.....	.....	.....	.....	12	2	.....	.....	2	.....	.....	.....	.....	10	.....	1,200 00	
Neversink.....	7	.....	.....	.....	.....	7	1	.....	.....	1	.....	.....	.....	.....	6	.....	608 34	
Rockland.....	13	.....	.....	.....	.....	13	2	.....	.....	2	.....	.....	.....	.....	11	.....	1,250 00	
Thompson.....	20	4	.....	.....	.....	24	4	.....	.....	4	.....	.....	.....	.....	20	.....	2,175 01	
Tusten.....	4	.....	.....	.....	.....	4	.....	.....	.....	.....	4	.....	.....	.....	4	.....	400 00	
Total.....	159	13	.....	.....	.....	172	28	1	29	131	12	.....	.....	143	3	\$15,729 18		

\*No license.

SULLIVAN COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Not receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Bethel*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$390 12	\$390 12
Callicoon.....	.....	.....	.....	\$1,783 33	\$53 50	\$183 34	\$236 84	\$1,546 49	\$515 49	\$1,031 00	210 66	1,241 66
Cocheaton.....	.....	.....	.....	783 33	23 50	66 67	90 17	693 16	231 05	462 11	236 64	698 75
Delaware.....	.....	.....	.....	1,441 67	43 25	225 01	268 26	1,173 41	391 14	782 27	221 06	1,003 33
Fallsburgh.....	.....	.....	.....	1,675 01	50 25	175 00	225 25	1,449 76	483 25	966 51	330 18	1,296 69
Forestburgh*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	47 56	47 56
Fremont.....	.....	.....	.....	1,175 00	35 25	66 67	101 92	1,073 08	357 69	715 39	238 56	953 95
Highland.....	.....	.....	.....	749 99	22 50	241 66	264 16	485 83	161 94	323 89	111 18	435 07
Liberty.....	.....	.....	.....	2,287 50	68 63	162 51	231 14	2,056 36	685 46	1,370 90	611 13	1,982 03
Lumberland.....	.....	.....	.....	200 00	6 00	.....	6 00	194 00	64 67	129 33	125 34	254 67
Mauakating.....	.....	\$20 00	.....	1,220 00	36 60	16 68	53 28	1,166 72	388 91	777 81	458 40	1,236 21
Neversink.....	.....	.....	.....	608 34	18 25	8 34	26 59	581 75	193 92	387 83	130 35	518 18
Rockland.....	.....	10 00	.....	1,260 00	37 80	75 00	112 80	1,147 20	382 40	764 80	286 36	1,051 16
Thompson.....	.....	.....	.....	2,175 01	65 25	249 99	315 24	1,859 77	619 93	1,239 84	522 96	1,762 80
Tusten.....	.....	.....	.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	142 97	401 64
Total.....	.....	\$30 00	.....	\$15,759 18	\$472 78	\$1,470 87	\$1,943 65	\$13,815 53	\$4,605 18	\$9,210 35	\$4,063 47	\$13,273 82

\*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

TIOGA COUNTY.  
TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Barton.....	27	8	.....	.....	35	3	1	4	24	7	.....	.....	31	4	\$5,616 68
Berkshire*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Candor.....	.....	.....	3	.....	3	.....	.....	.....	.....	.....	.....	.....	3	.....	15 00
Newark Valley*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nichols.....	2	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Owego.....	28	9	2	.....	39	5	2	7	23	7	.....	.....	2	.....	200 00
Richford.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	32	1	8,068 34
Spencer.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	1	.....	100 00
Tioga.....	4	.....	.....	.....	4	2	.....	2	2	.....	.....	.....	2	.....	200 00
Total .....	64	17	5	.....	86	10	3	13	54	14	5	.....	73	5	\$14,600 02

\*No license.



TIOGA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Traus-fers.	Fines.									
Barton .....	.....	\$40 00	.....	\$5,656 68	\$169 70	\$247 91	\$417 61	\$5,239 07	\$1,746 36	\$3,492 71	\$1,831 69	\$5,324 40
Berkshire* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	294 22	294 22
Candor .....	.....	.....	.....	15 00	45	.....	45	14 55	4 85	9 70	911 31	921 01
Newark Valley* ..	.....	.....	\$200 00	200 00	6 00	.....	6 00	194 00	64 67	129 33	582 31	711 64
Nichols .....	.....	.....	.....	200 00	6 00	.....	6 00	194 00	61 67	129 33	650 34	779 67
Owego .....	.....	10 00	.....	8,078 31	242 35	908 33	1,150 68	6,927 66	2,309 22	4,618 44	3,365 30	7,983 74
Richford .....	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	244 41	309 08
Spencer .....	.....	.....	.....	200 00	6 00	.....	6 00	194 00	64 66	129 34	556 21	685 55
Tioga .....	.....	.....	.....	400 00	12 00	16 68	28 68	371 32	123 77	247 55	914 13	1,161 68
Total.....	.....	\$50 00	\$200 00	\$14,850 02	\$445 50	\$1,172 92	\$1,618 42	\$13,231 60	\$4,410 53	\$8,821 07	\$9,349 92	\$18,170 99

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

TOMPKINS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Caroline*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Danby*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dryden *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Enfield*	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	3	.....	\$15 00
Groton.....	.....	15	.....	.....	69	11	.....	14	.....	12	.....	.....	55	6	19,776 21
Ithaca city.....	52	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ithaca .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lansing*	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	1	.....	5 00
Newfield .....	.....	.....	.....	.....	11	1	.....	.....	.....	.....	.....	.....	10	.....	1,558 33
Ulysses .....	8	3	.....	.....	.....	.....	.....	.....	7	3	.....	.....	.....	.....	.....
Total.....	60	18	6	.....	84	12	.....	15	48	15	6	.....	69	6	\$21,354 54

\* No license.

TOMPKINS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Caroline*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$508 25	\$508 25
Danby*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	476 69	476 69
Dryden*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,427 77	1,427 77
Enfield*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	409 01	409 01
Groton	.....	.....	.....	\$15 00	\$0 30	.....	\$0 30	\$14 70	\$4 90	\$9 80	1,069 98	1,079 78
Ithaca city	.....	\$60 00	\$300 00	\$20,136 21	402 72	\$2,545 79	2,948 51	17,187 70	5,729 24	11,458 46	4,857 93	16,316 39
Ithaca	.....	.....	50 00	50 00	1 00	.....	1 00	49 00	16 33	32 67	570 89	603 56
Lansing*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,030 95	1,030 95
Newfield	.....	.....	.....	5 00	10	.....	10	4 90	1 63	3 27	506 70	509 97
Ulysses	.....	.....	.....	1,558 33	31 17	133 33	164 50	1,393 83	464 61	929 22	977 17	1,906 39
Total.....	.....	\$60 00	\$350 00	\$21,764 54	\$435 29	\$2,679 12	\$3,114 41	\$18,650 13	\$6,216 71	\$12,433 42	\$11,835 31	\$24,268 76

\*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



ULSTER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE, APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.			
Denning .....	1	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	\$100 00
Esopus .....	13	1	.....	.....	14	2	.....	.....	2	11	1	.....	.....	12	.....	.....	1,850 00
Gardiner .....	6	.....	.....	.....	6	1	.....	.....	1	5	.....	.....	.....	5	.....	.....	558 33
Hardonburgh *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hurley .....	9	.....	.....	.....	9	.....	.....	.....	.....	9	.....	.....	.....	9	.....	.....	808 34
Kingston city.....	128	11	10	.....	149	17	1	.....	18	111	10	10	.....	131	8	.....	44,891 62
Kingston .....	4	.....	.....	.....	4	.....	.....	.....	.....	4	.....	.....	.....	4	.....	.....	400 00
Lloyd .....	7	.....	1	.....	8	1	.....	.....	1	6	.....	1	.....	7	.....	.....	705 00
Marblotown.....	6	.....	.....	.....	6	1	.....	.....	1	5	.....	.....	.....	5	.....	.....	600 00
Marlborough .....	7	.....	2	.....	9	.....	.....	.....	.....	7	.....	2	.....	9	.....	.....	985 00
New Paltz .....	6	2	.....	.....	8	1	.....	.....	1	5	2	.....	.....	7	.....	.....	566 67
Olive* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Plattkill* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rochester. ....	5	.....	.....	.....	5	1	.....	.....	1	4	.....	.....	.....	4	.....	.....	250 01
Rosendale.....	48	.....	2	.....	50	5	.....	.....	5	43	.....	2	.....	45	1	.....	6,176 66
Saugerties .....	51	8	1	.....	60	3	2	.....	5	48	6	1	.....	55	1	.....	8,548 76
Shandaken.....	23	4	.....	.....	27	8	.....	.....	8	15	4	.....	.....	19	.....	.....	2,195 84
Shawangunk*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ulster.....	38	.....	.....	.....	38	7	.....	.....	7	31	.....	.....	.....	31	1	.....	3,483 35
Wawarsing .....	36	5	.....	.....	41	5	1	.....	6	31	4	.....	.....	35	.....	.....	5,558 33
Woodstock .....	2	.....	.....	.....	2	.....	.....	.....	.....	2	.....	.....	.....	2	.....	.....	200 00
Total.....	390	31	16	.....	437	52	4	.....	56	338	27	16	.....	381	11	.....	\$77,877 91

\*No license.

ULSTER COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share not receipts.	Localities' share not receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Denning .....	.....	.....	.....	\$100 00	\$2 00	.....	\$2 00	\$98 00	\$32 67	\$65 33	\$36 91	\$102 24
Esopus .....	.....	.....	.....	1,850 00	37 00	\$91 67	128 67	1,721 33	573 78	1,147 55	1,363 24	2,510 79
Gardiner .....	.....	.....	.....	558 33	11 17	83 33	94 50	463 83	154 61	309 22	509 67	818 89
Hardenburgh* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 86	50 86
Hurley .....	.....	.....	.....	808 34	16 17	.....	16 17	792 17	264 06	528 11	330 98	859 09
Kingston city .....	\$80 00	\$80 00	\$40 00	45,091 62	901 83	2,608 30	2,910 13	42,181 49	14,060 50	28,121 99	7,074 05	35,196 04
Kingston .....	.....	.....	.....	400 00	8 00	.....	8 00	392 00	130 67	261 33	25 93	287 26
Lloyd .....	.....	.....	.....	705 00	14 10	75 00	89 10	615 90	205 30	410 60	657 65	1,068 25
Marbletown .....	.....	.....	.....	600 00	12 00	16 67	28 67	571 33	190 44	380 89	947 96	1,328 85
Marlborough .....	.....	.....	.....	985 00	19 70	.....	19 70	965 30	321 77	643 53	729 57	1,372 90
New Paltz .....	.....	.....	.....	566 67	11 33	8 34	19 67	547 00	182 33	364 67	744 89	1,109 56
Olive* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	327 65	327 65
Plattekill* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	555 51	555 51
Rochester .....	.....	.....	.....	250 01	5 00	8 34	13 34	236 67	78 89	157 78	609 55	767 33
Rosendale .....	.....	10 00	.....	6,186 66	123 73	458 34	582 07	5,604 59	1,868 19	3,736 40	829 97	4,566 37
Sangerities .....	.....	10 00	.....	8,558 76	171 17	429 16	600 33	7,958 43	2,652 81	5,304 62	2,198 29	7,502 91
Shandaken .....	.....	.....	75 00	2,270 84	45 42	416 65	462 07	1,808 77	602 92	1,205 85	397 73	1,603 58
Shawangunk* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	649 56	649 56
Ulster .....	.....	10 00	25 00	3,518 35	70 37	416 67	487 04	3,031 31	1,010 44	2,020 87	678 71	2,699 58
Wawarsing .....	.....	.....	.....	5,558 33	111 17	362 51	473 68	5,084 65	1,694 88	3,389 77	1,116 84	4,506 61
Woodstock .....	.....	.....	.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	245 31	375 98
Total .....	\$80 00	\$110 00	\$140 00	\$78,207 91	\$1,564 16	\$4,374 98	\$5,939 14	\$72,268 77	\$24,089 59	\$48,179 18	\$20,080 63	\$68,259 81

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

WARREN COUNTY.  
TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Bolton .....	8	.....	.....	.....	8	5	.....	5	3	.....	.....	.....	3	.....	\$733 34
Caldwell .....	10	2	.....	.....	12	6	1	7	4	1	.....	.....	5	1	1,020 83
Chester .....	7	.....	1	.....	8	4	.....	4	3	.....	1	.....	4	.....	646 66
Hague* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horicon .....	6	.....	.....	.....	6	4	.....	4	2	.....	.....	.....	2	.....	549 99
Johnsburgl.....	10	3	.....	.....	13	1	1	2	9	2	.....	.....	11	.....	1,070 84
Luzerne .....	3	1	.....	.....	4	1	.....	1	2	1	.....	.....	3	.....	341 67
Queensbury .....	78	19	1	.....	98	16	2	18	62	17	1	.....	80	7	21,113 35
Stony Creek .....	3	.....	.....	.....	3	1	.....	1	2	.....	.....	.....	2	.....	233 33
Thurman .....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Warrensburch .....	7	2	.....	.....	9	.....	.....	.....	7	2	.....	.....	9	.....	1,441 67
Total .....	133	27	2	.....	162	38	4	42	95	23	2	.....	120	8	\$27,251 68

\* No license.



WARREN COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.									
Bolton	.....	.....	\$733 34	\$22 00	\$291 65	\$313 65	\$419 69	\$139 89	\$279 80	\$333 28	\$613 08
Caldwell	.....	\$10 00	1,030 83	30 92	387 49	418 41	612 42	204 14	408 28	433 35	841 63
Chester	.....	.....	646 66	19 40	233 32	252 72	393 94	131 31	262 63	201 66	464 29
Hague*	.....	.....	.....	.....	.....	.....	.....	.....	.....	136 90	136 90
Horicon	.....	.....	549 99	16 50	175 00	191 50	358 49	119 50	238 99	85 94	324 93
Johnsburgh	.....	.....	1,070 84	32 13	41 67	73 80	997 04	332 35	664 69	264 34	929 03
Luzerne	.....	.....	341 67	10 25	50 00	60 25	281 42	93 81	187 61	119 49	307 10
Queensbury	.....	70 00	21,183 35	635 50	2,083 33	2,718 83	18,464 52	6,154 84	12,309 68	3,532 85	15,842 53
Stony Creek	.....	.....	233 33	7 00	58 33	65 33	168 00	56 00	112 00	64 26	176 26
Thurman	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	68 06	132 73
Warrensburgh	.....	.....	1,441 67	43 25	.....	43 25	1,398 42	466 14	932 28	283 03	1,215 31
Total	.....	\$80 00	\$27,331 68	\$819 95	\$3,320 79	\$4,140 74	\$23,190 94	\$7,730 31	\$15,460 63	\$5,523 16	\$20,983 79

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

WASHINGTON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Argyle*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cambridge	6	.....	2	.....	8	1	.....	.....	.....	.....	2	.....	7	2	\$960 83
Dresden	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Easton	4	.....	.....	.....	4	1	.....	.....	.....	.....	.....	.....	3	.....	425 00
Fort Ann	6	.....	.....	.....	6	2	.....	.....	.....	.....	.....	.....	4	.....	583 34
Fort Edward	37	9	.....	.....	46	5	.....	.....	.....	.....	.....	.....	41	3	6,967 32
Granville	30	4	.....	.....	34	5	.....	.....	.....	.....	.....	.....	29	.....	4,494 18
Greenwich	14	3	.....	.....	17	2	.....	.....	.....	.....	.....	.....	15	.....	2,225 01
Hampton	12	.....	.....	.....	12	.....	.....	.....	.....	.....	.....	.....	12	.....	1,158 33
Hartford	2	.....	1	.....	3	.....	.....	.....	.....	.....	1	.....	3	.....	205 00
Hebron*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jackson*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kingsbury	18	.....	3	.....	21	1	.....	.....	.....	.....	3	.....	20	1	2,498 36
Putnam*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salem	6	6	.....	.....	12	.....	1	.....	.....	.....	.....	.....	11	.....	1,369 66
White Creek	10	.....	1	.....	11	3	.....	.....	.....	.....	1	.....	8	2	1,463 33
Whitehall	24	.....	2	.....	26	2	.....	.....	.....	.....	2	.....	24	1	4,243 35
Total	169	22	9	.....	200	22	1	23	147	21	9	.....	177	9	\$26,593 71

\*No license.

WASHINGTON COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Argyle*	.....	\$20 00	.....	\$980 83	\$29 42	\$50 00	\$79 42	\$901 41	\$300 47	.....	\$781 29	\$781 29
Cambridge	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$600 94	813 54	1,414 48
Dresden	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	105 03	105 03
Easton	.....	.....	.....	425 00	12 75	91 67	104 42	320 58	106 86	213 72	965 61	1,179 33
Fort Ann	.....	.....	.....	583 34	17 50	100 00	117 50	465 84	155 28	310 56	515 94	826 50
Fort Edward	.....	30 00	.....	6,997 32	209 92	383 33	593 25	6,404 07	2,134 69	4,269 38	1,299 14	5,568 52
Granville	.....	.....	.....	4,494 18	134 83	208 33	343 16	4,151 02	1,383 67	2,767 35	1,247 42	4,014 77
Greenwich	.....	.....	.....	2,225 01	66 75	125 01	191 76	2,033 25	677 75	1,355 50	1,342 96	2,698 46
Hampton	.....	.....	.....	1,158 33	34 75	.....	34 75	1,123 58	374 53	749 05	197 89	946 94
Hartford	.....	.....	.....	205 00	6 15	.....	6 15	198 85	66 28	132 57	527 91	660 48
Hebron*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	678 88	678 88
Jackson*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	492 59	492 59
Kingsbury	.....	10 00	.....	2,508 36	75 25	166 67	241 92	2,266 44	755 48	1,510 96	1,432 06	2,913 02
Putnam*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	172 26	172 26
Salem	.....	.....	.....	1,369 66	41 09	12 50	53 59	1,316 07	438 69	877 38	939 45	1,816 83
White Creek	.....	20 00	.....	1,483 33	44 50	125 01	169 51	1,313 82	437 94	875 88	819 46	1,695 34
Whitehall	.....	10 00	.....	4,253 35	127 60	191 67	319 27	3,934 08	1,311 36	2,622 72	963 61	3,586 33
Total	.....	\$90 00	.....	\$26,683 71	\$800 51	\$1,454 19	\$2,254 70	\$24,429 01	\$8,143 00	\$16,286 01	\$13,295 04	\$29,581 05

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



WAYNE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						Total number in force.	Number of transfers.	Amount received from certificates.						
	Sub. 1.							Sub. 1.		Sub. 2.			Sub. 1.									Sub. 2.		Sub. 3.		Sub. 6.	
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.				Sub. 3.	Sub. 6.				
Arcadia.....	18	4					22	1	1			2	17	3					20	2	\$3,729 17						
Butler.....	1						1						1						1		100 00						
Galen.....	15		3				18	2				2	13		3				16		2,748 33						
Huron*.....																											
Lyons.....	26		6				32	2	2			2	24		6				30	10	4,841 66						
Macedon*.....																											
Marion*.....																											
Ontario*.....																											
Palmyra.....	7		3				10																				
Rose*.....																											
Savannah.....																											
Sodus.....	1		1				1	1	1			1	—1		1						5 00						
Walworth*.....	15		2				17	3	3			3	12		2				14		1,385 00						
Williamson*.....																											
Wolcott.....	5			1			6						5						6		805 00						
Total.....	87	4	15	1			107	9	1			10	78	3	15	1			97	12	\$14,929 16						

\*No license.

WAYNE COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Arcadia .....	.....	\$20 00	.....	\$3,749 17	\$112 47	\$181 25	\$293 72	\$3,455 45	\$1,151 82	\$2,303 63	\$2,278 94	\$4,582 57
Butler .....	.....	.....	.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	566 79	681 46
Galen .....	.....	.....	.....	2,748 33	82 45	133 33	215 78	2,532 55	844 18	1,688 37	2,311 16	3,999 53
Huron* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	555 70	555 70
Lyons .....	.....	100 00	.....	4,941 66	148 25	100 00	248 25	4,693 41	1,564 47	3,128 94	2,204 65	5,333 59
Macedon* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,305 43	1,305 43
Marion* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	778 44	778 44
Ontario* .....	.....	.....	.....	207 00	6 21	.....	6 21	200 79	66 93	133 86	636 33	770 19
Palmyra .....	.....	.....	400 00	1,715 00	51 45	.....	51 45	1,663 55	554 52	1,109 03	2,136 52	3,245 55
Rose* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	697 34	697 34
Savannah .....	.....	.....	.....	5 00	15	.....	8 49	— 3 49	— 1 16	— 2 33	811 30	808 97
Sodus .....	.....	.....	.....	1,385 00	41 55	108 34	149 89	1,235 11	411 70	823 41	1,699 31	2,522 72
Walworth* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	706 98	706 98
Williamson* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	798 53	798 53
Wolcott .....	.....	.....	.....	805 00	24 15	.....	24 15	780 85	260 28	520 57	778 46	1,299 03
Total .....	.....	\$120 00	\$607 00	\$15,656 16	\$469 68	\$531 26	\$1,000 94	\$14,655 22	\$4,885 07	\$9,770 15	\$18,265 88	\$28,036 03

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

WESTCHESTER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.					Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Bedford .....	16	3	1	.....	20	1	.....	.....	1	15	3	1	.....	19	2	\$1,663 34
Cortlandt .....	91	7	6	.....	104	16	.....	1	17	75	6	6	.....	87	3	17,721 70
Eastchester .....	20	1	1	.....	22	3	.....	.....	3	17	1	1	.....	19	1	3,346 67
Greenburgh .....	91	15	5	.....	111	9	.....	.....	9	82	15	5	.....	102	7	15,899 16
Harrison .....	10	.....	.....	.....	10	1	.....	.....	1	9	.....	.....	.....	9	1	975 00
Lewisboro* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mamaroneck .....	37	6	.....	.....	43	10	.....	.....	10	27	6	.....	.....	33	3	6,041 67
Mount Pleasant .....	27	12	.....	.....	39	2	.....	.....	2	25	12	.....	.....	37	.....	4,433 34
Mount Vernon city .....	90	9	6	.....	105	12	.....	1	13	78	8	6	.....	92	12	30,342 47
New Castle .....	6	.....	.....	.....	6	.....	.....	.....	.....	6	.....	.....	.....	6	.....	600 00
New Rochelle city .....	74	16	1	.....	91	12	.....	2	14	62	14	1	.....	77	5	26,296 62
North Castle .....	8	1	.....	.....	9	1	.....	1	2	7	.....	.....	.....	7	.....	812 50
North Salem .....	4	.....	1	.....	5	.....	.....	.....	.....	4	.....	1	.....	5	.....	405 00
Ossining .....	43	11	4	.....	58	3	.....	.....	3	40	11	4	.....	55	3	11,174 16
Pelham .....	4	1	.....	.....	5	.....	.....	.....	.....	4	1	.....	.....	5	.....	450 00
Poundridge* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rye .....	82	19	4	1	106	17	.....	1	18	65	18	4	1	88	9	20,675 01
Scarsdale* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Somers .....	3	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	266 67
White Plains .....	48	11	1	.....	60	6	.....	2	8	42	9	1	.....	52	4	9,027 91
Yonkers city .....	196	41	10	.....	247	28	.....	3	31	168	38	10	.....	216	41	73,374 90
Yorktown .....	11	.....	.....	.....	11	2	.....	.....	2	9	.....	.....	.....	9	1	1,041 67
Total .....	861	153	40	1	1,055	123	11	11	134	738	142	40	1	921	92	\$224,547 79

\* No license.



WESTCHESTER COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.									
Bedford .....	.....	\$20 00	\$1,683 34	\$33 67	\$8 33	\$42 00	\$1,641 34	\$547 11	\$1,094 23	\$1,836 62	\$2,930 85
Cortlandt.....	.....	30 00	17,751 70	355 04	1,266 65	1,621 69	16,130 01	5,376 67	10,753 34	4,594 69	15,348 03
Eastchester .....	.....	10 00	3,356 67	67 13	300 00	367 13	2,989 54	996 51	1,993 03	2,195 78	4,188 81
Greenburgh .....	.....	70 00	15,969 16	319 28	624 99	944 37	15,024 79	5,008 26	10,016 53	16,037 12	26,053 65
Harrison .....	.....	10 00	985 00	19 70	75 00	94 70	890 30	296 77	593 53	2,063 46	2,656 99
Lewisboro* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	500 76	500 76
Mamaroneck .....	.....	30 00	6,071 67	121 43	766 66	888 09	5,183 58	1,727 86	3,455 72	4,149 86	7,605 58
Mount Pleasant .....	.....	.....	4,483 34	89 67	191 67	281 34	4,202 00	1,400 67	2,801 33	5,148 57	7,949 90
Mount Vernon city .....	.....	120 00	30,562 47	611 25	1,541 65	2,152 90	28,409 57	9,469 86	18,939 71	11,738 17	30,677 88
New Castle .....	.....	.....	600 00	12 00	.....	12 00	588 00	196 00	392 00	1,012 48	1,404 48
New Rochelle city .....	\$10 00	50 00	26,356 62	527 13	2,412 46	2,939 59	23,417 03	7,805 68	15,611 35	9,707 45	25,318 80
North Castle .....	.....	.....	1,012 50	20 25	95 84	116 09	896 41	298 80	597 61	468 18	1,065 79
North Salem .....	.....	.....	405 00	8 10	.....	8 10	396 90	132 30	264 60	798 31	1,062 91
Ossining .....	.....	30 00	11,204 16	224 08	358 33	582 41	10,621 75	3,540 58	7,081 17	5,198 65	12,279 82
Pelham .....	.....	.....	550 00	11 00	.....	11 00	539 00	179 67	359 33	1,321 42	1,690 75
Poundridge* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	181 83	181 83
Rye .....	.....	90 00	20,765 01	415 30	2,016 67	2,431 97	18,333 04	6,111 01	12,222 03	7,554 95	19,776 98
Scarsdale* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	963 30	963 30
Somers .....	.....	.....	266 67	5 33	.....	5 33	261 34	87 11	174 23	648 39	822 62
White Plains .....	.....	40 00	9,067 91	181 36	570 83	752 19	8,315 72	2,771 91	5,543 81	5,352 79	10,896 60
Yonkers city .....	310 00	410 00	74,094 90	1,481 90	5,637 41	7,119 31	66,975 59	22,325 20	44,650 39	26,337 62	70,988 01
Yorktown .....	.....	10 00	1,051 67	21 03	108 33	129 36	922 31	307 44	614 87	906 95	1,521 82
Total .....	\$320 00	\$920 00	\$226,237 79	\$4,524 75	\$15,974 82	\$20,499 57	\$205,738 22	\$68,579 41	\$137,158 81	\$108,727 35	\$245,886 16

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

WYOMING COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.						Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.							NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.								
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.					
Arcade.....	5	2	.....	.....	7	.....	1	1	5	1	.....	.....	6	.....	\$433 34				
Attica.....	14	2	.....	.....	16	3	.....	3	11	2	.....	.....	13	.....	2,716 67				
Bennington.....	8	.....	.....	.....	8	2	.....	2	6	.....	.....	.....	6	.....	700 00				
Castile*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....				
Covington*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....				
Eagle.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00				
Ganesville.....	14	.....	.....	.....	14	1	.....	1	13	.....	.....	.....	13	.....	1,308 33				
Genesee Falls.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00				
Java.....	7	1	.....	.....	8	.....	.....	.....	7	1	.....	.....	8	.....	750 00				
Middlebury.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	1	.....	1	.....	5 00				
Orangeville*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....				
Perry*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....				
Pike*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....				
Sheldon.....	11	1	.....	.....	12	.....	.....	.....	11	1	.....	.....	12	.....	1,150 00				
Warsaw.....	10	3	.....	.....	13	.....	.....	.....	10	3	.....	.....	13	.....	2,108 33				
Wethersfield.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00				
Total.....	78	9	1	.....	88	6	1	7	72	8	1	.....	81	.....	\$10,071 67				

\* No license.

WYOMING COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.									
Arcade.....	.....	.....	.....	\$433 34	\$13 00	\$20 83	\$33 83	\$399 51	\$133 17	\$266 34	\$637 42	\$903 76
Attica.....	.....	.....	.....	2,716 67	81 50	350 00	431 50	2,285 17	761 72	1,523 45	1,053 57	2,577 02
Bennington.....	.....	.....	.....	700 00	21 00	116 67	137 67	562 33	187 44	374 89	579 30	954 19
Castile*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,073 94	1,073 94
Covington*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	436 73	436 73
Eagle.....	.....	.....	.....	200 00	6 00	.....	6 00	194 00	64 67	129 33	332 16	461 49
Gainesville.....	.....	.....	.....	1,308 33	39 25	50 00	89 25	1,219 08	406 36	812 72	770 80	1,583 52
Genesee Falls.....	.....	.....	.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	276 01	534 68
Java.....	.....	.....	.....	750 00	22 50	.....	22 50	727 50	242 50	485 00	615 10	1,100 10
Middlebury.....	.....	.....	.....	5 00	15	.....	15	4 85	1 62	3 23	699 66	702 89
Orangeville*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	330 56	330 56
Perry*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,198 65	1,198 65
Puke*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	445 78	445 78
Sheldon.....	.....	.....	.....	1,150 00	34 50	.....	34 50	1,115 50	371 84	743 66	536 25	1,279 91
Warsaw.....	.....	.....	.....	2,108 33	63 25	.....	63 25	2,045 08	681 69	1,363 39	1,446 88	2,810 27
Wethersfield.....	.....	.....	.....	300 00	9 00	.....	9 00	291 00	97 00	194 00	376 80	570 80
Total.....	.....	.....	.....	\$10,071 67	\$302 15	\$537 50	\$839 65	\$9,232 02	\$3,077 34	\$6,154 68	\$10,809 61	\$16,964 29

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.



YATES COUNTY.  
TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.					
Barrington*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Benton*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Italy.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jerusalem*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Middlesex*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Milo.....	25	7	.....	.....	32	1	.....	1	.....	24	7	.....	31	3	\$5,175 00
Potter.....	3	.....	.....	.....	3	.....	.....	.....	.....	3	.....	.....	3	.....	300 00
Starkey.....	3	.....	4	.....	7	1	.....	1	.....	2	.....	.....	6	.....	277 09
Torrey.....	2	.....	.....	.....	2	.....	.....	.....	.....	2	.....	.....	2	.....	200 00
Total.....	33	7	4	.....	44	2	.....	2	.....	31	7	4	42	3	\$5,952 09

\*No license.

YATES COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.									
Barrington*	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$381 95	\$381 95
Benton*	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,027 72	1,027 72
Italy	.....	.....	.....	.....	.....	.....	.....	.....	.....	242 84	242 84
Jerusalem*	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,035 42	1,035 42
Middlesex*	.....	.....	.....	.....	.....	.....	.....	.....	.....	374 29	374 29
Milo	.....	.....	.....	\$156 15	\$16 67	\$172 82	\$5,032 18	\$1,677 39	\$3,354 79	2,342 84	5,697 63
Potter	.....	\$30 00	.....	9 00	.....	9 00	291 00	97 00	194 00	583 01	777 01
Starkey	.....	.....	277 09	8 31	50 00	58 31	218 78	72 93	145 85	1,164 84	1,310 69
Torrey	.....	.....	200 00	6 00	.....	6 00	194 00	64 67	129 33	579 51	708 84
Total.....	.....	\$30 00	\$5,982 09	\$179 46	\$66 67	\$246 13	\$5,735 96	\$1,911 99	\$3,823 97	\$7,732 42	\$11,556 39

\* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

STATE COMMISSIONER OF EXCISE.

TABLE

Showing the collections made by State Commissioner of Excise from certificates issued to common carriers and to bottlers (wagon certificates), together with the number of certificates issued and surrendered and in force; also the penalties collected for the year ending April 30, 1900.

	NUMBER OF CERTIFICATES ISSUED.		NUMBER OF CERTIFICATES SURRENDERED.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.	Total number in force.	Number of transfers.	AMOUNT RECEIVED FROM			Total amount received.	Rebates paid on surrendered certificates.	Net receipts.	Net revenue to State.
	Sub. 4.	Sub. 5.	Sub. 4.	Sub. 4.	Sub. 5.		Certifi- cates.	Trans- fers.	Penalties, etc.				
Steamboats and cars	183	.....	183	104	79	.....	\$29,183 41	\$160 00	.....	\$29,343 41	\$10,266 67	\$19,076 74	\$19,076 74
Bottlers .....	.....	17	17	.....	17	.....	1,591 67	.....	.....	1,591 67	.....	1,591 67	1,591 67
Penalties, etc.....	.....	.....	.....	.....	.....	.....	.....	.....	\$43,752 25	43,752 25	.....	43,752 25	43,752 25
	183	17	200	104	79	16	\$30,775 08	\$160 00	\$43,752 25	\$74,687 33	\$10,266 67	\$64,420 66	\$64,420 66



SUMMARY OF PRECEDING TABLES.

COUNTIES.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Albany.....	802	108	35	.....	945	125	9	134	677	99	35	.....	811	33	\$318,577 20
Allegany.....	67	15	3	.....	85	10	1	11	57	14	3	.....	74	6	9,665 00
Broome.....	189	23	20	.....	232	31	2	33	158	21	20	.....	199	21	56,037 91
Cattaraugus.....	181	25	8	.....	214	21	.....	21	160	25	8	.....	193	11	33,333 75
Cayuga.....	182	20	11	.....	213	36	1	37	146	19	11	.....	176	12	48,682 84
Chautauque.....	181	23	23	.....	227	23	5	28	158	18	23	.....	199	28	46,290 86
Chemung.....	220	9	16	.....	245	28	.....	28	192	9	16	.....	217	15	66,776 57
Chenango.....	78	13	6	.....	97	13	2	15	65	11	6	.....	82	2	12,471 70
Clinton.....	145	14	6	.....	165	32	.....	32	113	14	6	.....	133	20	24,062 55
Columbia.....	192	17	8	.....	218	26	2	28	166	15	8	.....	190	.....	33,215 86
Cortland.....	29	2	10	.....	41	1	.....	1	28	2	10	.....	40	.....	1,866 68
Delaware.....	62	.....	5	.....	67	5	.....	5	57	.....	5	.....	62	7	8,091 67
Dutchess.....	338	38	13	.....	389	52	2	54	286	36	13	.....	335	11	70,327 48
Krie.....	2,594	101	57	.....	2,752	583	13	596	2,011	88	57	.....	2,156	270	986,506 83
Essex.....	97	11	6	.....	115	27	.....	27	70	11	6	.....	88	4	12,334 57
Franklin.....	77	20	1	.....	98	18	2	20	59	18	1	.....	78	6	12,755 04
Fulton.....	150	10	17	.....	177	25	3	28	125	7	17	.....	149	15	33,937 92
Genesee.....	89	7	5	.....	101	13	.....	13	76	7	5	.....	88	10	17,029 20
Greene.....	139	7	10	.....	157	47	2	49	92	5	10	.....	108	2	16,863 31
Hamilton.....	37	.....	.....	.....	37	10	.....	10	27	.....	.....	.....	27	1	3,350 00
Herkimer.....	214	22	1	.....	237	40	1	41	174	21	1	.....	196	10	41,482 10
Jefferson.....	204	38	5	.....	249	42	1	43	162	37	5	.....	206	23	41,153 69
Kings.....	3,898	257	163	10	4,328	522	13	535	3,376	244	163	10	3,793	540	2,456,617 53
Lewis.....	97	14	3	.....	114	18	3	21	79	11	3	.....	93	2	10,985 85
Livingston.....	86	11	6	.....	103	11	3	14	75	8	6	.....	89	9	13,563 32
Madison.....	135	29	1	.....	165	21	2	23	114	27	1	.....	142	6	23,296 68
Monroe.....	796	40	24	.....	861	147	4	151	649	36	24	.....	710	62	303,505 55
Montgomery.....	226	26	7	.....	259	35	2	37	191	24	7	.....	222	19	51,378 85
Nassau.....	318	33	17	.....	368	40	5	45	278	28	17	.....	323	16	44,692 54
New York.....	7,168	779	384	21	8,352	846	49	895	6,322	730	384	21	7,457	1,571	5,659,375 38
Niagara.....	358	16	20	.....	394	58	.....	58	300	16	20	.....	336	23	98,262 40
Oneida.....	557	44	12	.....	613	72	.....	72	485	44	12	.....	541	17	143,701 67
Onondaga.....	786	46	49	.....	881	168	8	176	618	38	49	.....	705	46	267,961 73
Ontario.....	97	23	4	.....	124	16	2	18	81	21	4	.....	106	8	24,570 03
Orange.....	437	46	31	.....	514	77	4	81	360	42	31	.....	433	15	102,213 42
Orleans.....	58	6	2	.....	66	4	.....	4	54	6	2	.....	62	4	10,001 67

SUMMARY OF PRECEDING TABLES—(Continued).

COUNTIES.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Oswego .....	228	21	17	.....	266	35	1	36	193	20	17	.....	230	6	\$54,473 33
Otsego .....	126	23	3	.....	152	24	6	30	102	17	3	.....	122	12	19,335 87
Putnam .....	43	7	2	.....	52	5	.....	5	38	7	2	.....	47	3	6,143 36
Queens .....	1,312	106	23	.....	1,441	284	16	300	1,028	90	23	.....	1,141	149	311,404 43
Rensselaer .....	458	134	37	.....	629	64	10	74	394	124	37	.....	555	19	188,183 82
Richmond .....	458	29	14	.....	501	66	2	68	392	27	14	.....	433	47	118,853 33
Rockland .....	210	21	6	.....	237	23	2	25	187	19	6	.....	212	9	34,167 13
St. Lawrence .....	178	25	5	2	210	23	1	24	155	24	5	2	186	13	30,924 59
Saratoga .....	286	47	10	.....	343	64	7	71	222	40	10	.....	273	27	60,253 24
Schenectady .....	221	8	13	.....	242	27	.....	27	194	8	13	.....	215	19	57,106 61
Schoharie .....	72	4	2	.....	78	13	1	14	59	3	2	.....	64	.....	7,895 49
Schuyler .....	31	7	2	.....	40	7	1	8	24	6	2	.....	32	.....	5,499 59
Seneca .....	80	12	.....	.....	92	15	.....	15	65	12	.....	.....	77	.....	14,491 68
Steuben .....	239	32	20	.....	291	32	3	35	207	29	20	.....	256	18	51,856 52
Suffolk .....	300	13	21	.....	334	64	1	65	236	12	21	.....	269	12	41,799 14
Sullivan .....	159	13	.....	.....	172	28	1	29	131	12	.....	.....	143	3	15,729 18
Tioga .....	64	17	5	.....	86	10	3	13	54	14	5	.....	73	5	14,600 02
Tompkins .....	60	18	6	.....	84	12	3	15	48	15	6	.....	69	6	21,354 54
Ulster .....	390	31	16	.....	437	52	4	56	338	27	16	.....	381	11	77,877 91
Warren .....	133	27	2	.....	162	38	4	42	95	23	2	.....	120	8	27,251 68
Washington .....	169	22	9	.....	200	22	1	23	147	21	9	.....	177	9	26,593 71
Wayne .....	87	4	15	1	107	9	1	10	72	3	15	1	97	12	14,929 16
Westchester .....	861	153	40	1	1,055	123	11	134	738	142	40	1	921	92	224,547 79
Wyoming .....	78	9	1	.....	88	6	1	7	76	8	1	.....	81	.....	10,071 67
Yates .....	33	7	4	.....	44	2	.....	2	31	7	4	.....	42	3	5,952 09
Total counties .....	27,560	2,683	1,262	41	31,546	4,291	221	4,512	23,269	2,462	1,262	41	27,034	3,328	\$12,546,235 23
State Com'r of Excise .....	.....	.....	.....	.....	200	.....	.....	104	.....	.....	.....	.....	96	16	30,775 08
Grand total .....	27,560	2,683	1,262	41	31,746	4,291	221	4,616	23,269	2,462	1,262	41	27,130	3,344	\$12,577,010 31



SUMMARY OF PRECEDING TABLES--(Continued).

COUNTIES.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Transfers.	Fines.									
Albany.....	.....	\$330 00	.....	\$318,907 20	\$3,189 07	\$22,658 19	\$25,847 26	\$292,059 94	\$97,686 65	\$195,373 29	\$66,158 90	\$261,532 19
Allegany.....	.....	60 00	\$1,744 00	11,469 00	344 07	637 50	981 57	10,487 43	3,495 81	6,991 62	11,006 87	17,998 49
Broome.....	.....	210 00	.....	56,247 91	1,124 95	4,391 61	5,516 56	50,731 35	16,910 45	33,820 90	24,183 55	58,004 45
Cattaraugus.....	.....	110 00	500 00	33,943 75	678 87	2,070 83	2,749 70	31,194 05	10,398 02	20,796 03	16,648 38	37,444 41
Cayuga.....	.....	120 00	400 00	49,202 84	984 04	4,591 62	5,575 66	43,627 18	14,542 39	29,084 79	23,276 17	52,360 96
Chautauqua.....	\$30 00	280 00	150 00	46,750 86	935 02	2,104 11	3,039 13	43,711 73	14,570 58	29,141 15	22,329 35	51,470 50
Chemung.....	.....	150 00	.....	66,926 57	1,338 53	3,808 29	5,146 82	61,779 75	20,593 25	41,186 50	17,910 82	59,097 32
Chenango.....	.....	20 00	.....	12,491 70	374 75	583 34	958 09	11,533 61	3,844 54	7,689 07	11,874 79	19,563 86
Clinton.....	.....	200 00	900 00	23,162 55	754 88	3,200 00	3,954 88	21,207 67	7,069 22	14,138 45	6,509 44	20,647 89
Columbia.....	.....	.....	.....	33,215 86	664 32	1,764 61	2,428 93	30,786 93	10,262 31	20,524 62	16,648 38	37,173 00
Cortland.....	.....	.....	4,600 00	6,466 68	190 17	25 00	215 17	6,251 51	2,083 84	4,167 67	8,797 60	12,965 27
Delaware.....	.....	70 00	325 00	8,486 67	254 60	158 34	412 94	8,073 73	2,691 24	5,382 49	10,217 85	15,600 34
Dutchess.....	.....	110 00	200 00	70,637 48	1,412 75	5,591 62	7,004 37	63,633 11	21,211 04	42,422 07	33,375 67	75,797 74
Erie.....	4,130 00	2,700 00	100 00	993,436 83	.....	124,789 79	124,789 79	868,647 04	289,549 01	579,098 03	208,814 89	787,912 92
Essex.....	.....	40 00	250 00	12,624 57	378 74	1,624 95	2,003 69	10,620 88	3,540 29	7,080 59	6,943 40	14,023 99
Franklin.....	.....	60 00	350 00	13,165 04	394 95	1,466 65	1,861 60	11,303 44	3,767 81	7,535 63	7,653 52	15,189 15
Fulton.....	.....	150 00	280 00	34,367 92	687 36	2,645 83	3,333 19	31,034 73	10,344 91	20,689 82	9,862 79	30,552 61
Genesee.....	.....	100 00	.....	17,129 20	513 87	1,408 36	1,922 23	15,206 97	5,068 99	10,137 98	16,490 58	26,628 56
Greene.....	.....	20 00	200 00	17,083 31	512 80	2,695 82	3,208 32	13,874 99	4,625 00	9,249 99	9,586 63	18,836 62
Hamilton.....	.....	10 00	.....	3,360 00	100 80	508 32	609 12	2,750 88	916 96	1,833 92	1,854 20	3,688 12
Herkimer.....	.....	100 00	200 00	41,782 10	835 64	3,495 83	4,331 47	37,450 63	12,483 54	24,967 09	15,188 69	40,155 78
Jefferson.....	10 00	230 00	.....	41,393 69	827 87	3,424 95	4,252 82	37,140 87	12,380 29	24,760 58	23,000 02	47,760 60
Kings.....	2,690 00	5,400 00	350 00	2,465,057 53	.....	189,462 60	189,462 60	2,275,594 93	758,531 64	1,517,063 29	489,154 70	2,006,217 99
Lewis.....	.....	20 00	.....	11,005 85	330 17	1,145 85	1,476 02	9,529 83	3,176 61	6,353 22	6,667 24	13,020 46
Livingston.....	.....	90 00	.....	13,653 32	409 60	864 58	1,274 18	12,379 14	4,126 38	8,252 76	19,133 80	27,386 56
Madison.....	.....	60 00	350 00	23,706 68	711 20	1,070 82	1,782 02	21,924 66	7,308 22	14,616 44	15,030 89	29,647 33
Monroe.....	.....	620 00	150 00	304,835 55	3,048 35	26,966 64	30,014 99	274,820 56	91,606 85	183,213 71	94,564 39	277,778 10
Montgomery.....	.....	190 00	50 00	51,618 85	1,032 38	2,920 84	3,953 22	47,665 63	15,888 54	31,777 09	19,686 12	51,463 21
Nassau.....	.....	160 00	100 00	44,952 54	1,348 57	2,637 47	3,986 04	40,966 50	13,655 50	27,311 00	17,792 46	45,103 46
New York.....	1,130 00	15,710 00	2,499 80	5,678,715 18	.....	319,504 16	319,504 16	5,359,211 02	1,786,403 67	3,572,807 35	1,958,946 43	5,531,753 78
Niagara.....	.....	230 00	.....	98,492 40	1,969 84	7,333 26	9,303 10	89,189 30	29,729 77	59,459 53	27,773 60	87,233 13
Oneida.....	60 00	170 00	175 00	144,106 67	2,882 13	8,899 89	11,782 02	132,324 65	44,108 22	88,216 43	45,368 81	133,585 24
Onondaga.....	.....	460 00	.....	268,421 73	2,684 21	31,018 76	33,702 97	234,718 76	78,239 59	156,479 17	72,432 30	228,911 47
Ontario.....	.....	80 00	1,415 00	26,065 03	521 30	2,325 02	2,846 32	23,218 71	7,739 57	15,479 14	20,356 79	35,835 93
Orange.....	.....	150 00	750 00	103,113 42	2,062 27	6,850 03	8,912 30	94,201 12	31,400 37	62,800 75	30,298 48	93,099 23
Orleans.....	.....	40 00	50 00	10,091 67	302 75	241 67	544 42	9,547 25	3,182 42	6,364 83	10,770 16	17,134 99



SUMMARY OF PRECEDING TABLES--(Concluded).

COUNTIES.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by diminished State tax.	Total benefit to localities.
	All night permits.	Trans-fers.	Fines.								
Oswego .....	.....	\$60 00	\$50 00	\$1,091 67	\$4,093 68	\$5,185 35	\$49,397 98	\$16,465 99	\$32,931 99	\$19,133 80	\$52,065 79
Otsego .....	.....	120 00	200 00	589 67	1,814 59	2,404 26	17,251 61	5,750 54	11,501 07	15,662 10	27,163 17
Putnam .....	.....	30 00	.....	185 20	183 34	368 54	5,804 82	1,934 94	3,869 88	5,483 71	9,353 59
Queens .....	\$40 00	1,490 00	460 00	6,210 58	31,825 06	38,035 64	275,358 79	91,786 26	183,572 53	69,631 26	253,203 79
Reusselaer .....	.....	190 00	250 00	1,886 23	10,075 04	11,961 27	176,662 55	58,887 52	117,775 03	52,114 96	169,889 99
Richmond .....	420 00	470 00	35 00	.....	8,624 83	8,624 83	111,153 50	37,051 17	74,102 33	33,651 82	107,754 15
Rockland .....	.....	90 00	.....	1,027 71	1,558 33	2,586 04	31,671 09	10,557 03	21,114 06	11,283 03	32,397 09
St. Lawrence .....	.....	130 00	1,025 00	641 59	1,635 40	2,276 99	29,802 60	9,934 20	19,868 40	23,670 68	43,539 08
Saratoga .....	.....	270 00	275 00	1,823 95	8,063 77	9,887 72	50,910 52	16,970 17	33,940 35	18,463 13	52,403 48
Schenectady .....	.....	190 00	750 00	1,160 93	3,566 65	4,727 58	53,319 03	17,773 01	35,546 02	13,255 58	48,801 60
Schoharie .....	.....	.....	.....	236 86	793 74	1,030 60	6,864 89	2,288 30	4,576 59	8,126 94	12,703 53
Schuyler .....	.....	.....	.....	164 99	689 59	854 58	4,645 01	1,548 34	3,096 67	4,773 59	7,870 26
Seneca .....	.....	.....	25 00	435 50	1,108 34	1,543 84	12,972 84	4,324 28	8,648 56	10,691 26	19,339 82
Steuben .....	.....	180 00	725 00	1,055 23	2,983 28	4,038 51	48,723 01	16,241 00	32,482 01	22,368 80	54,850 81
Suffolk .....	.....	120 00	753 34	1,280 17	4,199 96	5,480 13	37,192 35	12,397 45	24,794 90	30,811 34	55,606 24
Sullivan .....	.....	30 00	.....	472 78	1,470 87	1,943 65	13,815 53	4,605 18	9,210 35	4,063 47	13,273 82
Tioga .....	.....	50 00	200 00	445 50	1,172 92	1,618 42	13,231 60	4,410 53	8,821 07	9,349 92	18,170 99
Tompkins .....	.....	60 00	350 00	435 29	2,679 12	3,114 41	18,650 13	6,216 71	12,433 42	11,835 34	24,268 76
Ulster .....	80 00	110 00	140 00	1,564 16	4,374 98	5,939 14	72,268 77	24,089 59	48,179 18	20,080 63	68,259 81
Warren .....	.....	80 00	.....	819 95	3,320 79	4,140 74	23,190 94	7,730 31	15,460 63	5,523 16	20,983 79
Washington .....	.....	90 00	.....	800 51	1,454 19	2,254 70	24,429 31	8,143 00	16,286 01	13,295 04	29,581 05
Wayne .....	.....	120 00	607 00	469 68	531 26	1,000 94	14,655 22	4,885 07	9,770 15	18,265 88	28,036 03
Westchester .....	320 00	920 00	450 00	4,524 75	15,974 82	20,499 57	205,738 22	68,579 41	137,158 81	108,727 35	245,886 16
Wyoming .....	.....	.....	.....	302 15	537 50	839 65	9,232 02	3,077 34	6,154 68	10,809 61	16,964 29
Yates .....	.....	30 00	.....	179 46	66 67	246 13	5,735 96	1,911 99	3,823 97	7,732 42	11,556 39
Total counties	\$9,470 00	\$33,280 00	\$22,384 14	\$61,605 03	\$907,685 87	\$969,290 90	\$11,642,078 47	\$3,880,692 82	\$7,761,385 65	\$3,945,113 48	\$11,706,499 13
State Com'r of Excise.....	.....	160 00	Penalties, etc. 43,752 25	.....	10,266 67	10,266 67	64,420 66	64,420 66	.....	.....	.....
Grand total....	\$9,470 00	\$33,440 00	\$66,136 39	\$61,605 03	\$917,952 54	\$979,557 57	\$11,706,499 13	\$3,945,113 48	\$7,761,385 65	\$3,945,113 48	\$11,706,499 13

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## TABLE C

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### COMPARATIVE STATISTICS

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THE FOLLOWING TABLES AFFORD A MEANS OF COMPARING THE RESULTS OF THE OPERATION OF THE LIQUOR TAX LAW DURING FOUR YEARS COMMENCING MAY 1, 1896, AND ENDING APRIL 30, 1897, AND COMMENCING MAY 1, 1897, AND ENDING APRIL 30, 1898, AND COMMENCING MAY 1, 1898, AND ENDING APRIL 30, 1899, AND COMMENCING MAY 1, 1899, AND ENDING APRIL 30, 1900, AND OF THE OLD EXCISE LAW IN FORCE DURING THE PRECEDING YEAR COMMENCING MAY 1, 1895, AND ENDING APRIL 30, 1896.

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ALBANY COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Albany city .....	744	518	510	503	480	\$9,011 59	\$2,100 32	\$2,431 61
Berne.....	9	7	7	7	7	219 20	7 92	7 43
Bothlehem.....	12	11	13	11	16	64 25	12 50	14 09
Coeymans .....	15	16	15	14	14	27 00	15 92	16 38
Cohoes city .....	209	139	134	134	130	900 00	407 27	473 03
Colonie.....	20	43	46	44	46	75 92	52 13	58 29
Green Island .....	.....	24	22	20	22	.....	49 03	42 18
Guiderland .....	11	12	13	14	16	100 15	11 08	12 50
Knox .....	.....	.....	.....	.....	.....	9 00	.....	.....
New Scotland .....	8	8	9	11	7	55 45	7 85	8 18
Rensselaerville .....	7	5	5	5	5	39 00	5 00	5 00
Watervliet city.....	183	81	75	73	67	931 07	293 18	278 67
Westerlo .....	.....	3	3	3	1	32 40	2 58	2 83
Total .....	1,218	867	852	839	811	\$11,465 03	\$2,964 78	\$3,350 19



ALBANY COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Albany city .....	\$2,432 95	\$2,319 92	\$104,361 41	\$201,039 57	\$228,629 61	\$226,495 00	\$214,263 90
Berne .....	7 83	7 83	18 30	692 08	694 24	692 17	742 18
Bethlehem .....	12 93	15 10	290 75	1,179 16	1,352 58	1,138 74	1,319 92
Coeymans .....	15 25	16 08	413 00	1,534 08	1,446 96	1,401 41	1,400 59
Cohoes city .....	470 74	457 04	6,097 50	38,652 90	42,396 51	42,182 60	41,418 06
Colonie .....	58 69	55 60	378 28	4,477 87	4,836 76	4,826 33	4,787 77
Green Island .....	40 35	38 83	.....	4,670 98	4,142 82	3,827 98	3,844 50
Guiderland .....	12 50	13 77	219 85	1,088 92	1,237 50	1,237 51	1,362 91
Knox .....	.....	.....	.....	.....	.....	.....	.....
New Scotland .....	9 34	9 42	184 55	760 46	810 16	894 84	798 90
Rensselaerville .....	5 00	5 00	138 50	495 00	495 00	495 00	495 00
Watervliet city .....	269 03	248 48	4,513 93	26,775 14	24,892 20	23,971 85	22,436 55
Westerlo .....	2 08	2 00	.....	255 75	280 51	206 26	189 66
Total .....	\$3,336 69	\$3,189 07	\$116,616 07	\$281,621 91	\$311,214 85	\$307,369 69	\$293,059 94

ALLEGANY COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Alfred.	.....	.....	.....	.....	.....	.....	.....	.....
Allen.	.....	.....	.....	.....	.....	\$9 00	.....	.....
Alma.	2	2	2	5	4	13 00	\$7 50	\$6 00
Almond.	3	3	1	2	2	9 00	7 50	4 75
Amity.	.....	.....	1	.....	.....	26 00	.....	15
Andover.	.....	.....	6	5	4	9 00	1 30	12 29
Angelica.	5	4	.....	3	3	15 00	10 50	.....
Belfast.	3	3	2	3	4	9 00	7 50	6 00
Birdsall.	.....	.....	.....	.....	.....	9 00	.....	.....
Bolivar.	8	10	8	8	8	21 00	26 91	31 80
Burns.	7	7	5	5	5	45 70	18 50	10 50
Caneadea.	4	3	.....	.....	.....	9 00	8 25	.....
Centerville.	.....	.....	.....	.....	.....	9 00	.....	.....
Clarksville.	.....	.....	.....	.....	.....	9 00	.....	.....
Cuba.	.....	4	6	8	4	12 00	3 50	36 98
Friendship.	.....	.....	.....	2	2	9 00	.....	.....
Genesee.	.....	.....	.....	.....	.....	9 00	.....	.....
Granger.	.....	.....	.....	.....	.....	9 00	.....	.....
Grove.	3	2	.....	.....	.....	9 00	.....	.....
Hume.	7	8	.....	10	.....	9 00	9 00	22 55
Independence.	.....	.....	8	.....	10	9 00	20 93	.....
New Hudson.	.....	.....	.....	.....	.....	9 00	.....	.....
Rushford.	.....	.....	.....	.....	.....	9 00	.....	.....
Scio.	.....	.....	.....	.....	.....	.....	.....	.....
Ward.	.....	.....	.....	.....	.....	12 00	.....	.....
Wellsville.	.....	.....	.....	.....	.....	9 00	.....	.....
West Almond.	23	22	24	24	28	21 00	117 20	114 87
Willing.	.....	.....	.....	.....	.....	.....	.....	.....
Wirt.	.....	.....	.....	.....	.....	12 00	.....	.....
Total.	65	72	63	75	74	\$321 70	\$238 59	\$245 89

ALLEGANY COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Alfred.....	.....	.....	.....	.....	.....	.....	.....
Allen.....	.....	.....	.....	.....	.....	.....	.....
Alma.....	\$7 25	\$13 50	.....	\$200 83	\$194 00	\$234 43	\$353 17
Almond.....	6 75	7 75	\$51 00	242 50	128 58	193 25	167 25
Amity.....	6 00	18 00	.....	.....	4 85	194 00	*582 00
Andover.....	12 15	12 00	.....	42 05	397 29	392 85	388 00
Angelica.....	1 50	9 00	.....	339 50	.....	48 51	291 00
Belfast.....	6 25	9 50	128 00	242 50	194 00	202 08	307 17
Birdsall.....	.....	6 00	.....	.....	.....	.....	*194 00
Bolivar.....	36 25	31 50	219 00	870 18	1,028 20	1,088 75	1,018 50
Burns.....	10 50	12 75	164 31	573 17	339 50	339 50	374 75
Caneadea.....	.....	12 00	82 00	266 76	.....	.....	*388 00
Centerville.....	.....	.....	.....	.....	.....	.....	.....
Clarksville.....	.....	.....	.....	.....	.....	.....	.....
Cuba.....	25 80	27 30	.....	113 16	870 52	834 20	799 36
Friendship.....	53	11 97	.....	.....	.....	16 97	387 03
Genesee.....	.....	.....	.....	.....	.....	.....	.....
Granger.....	.....	.....	.....	.....	.....	.....	.....
Grove.....	.....	.....	50 00	282 66	.....	.....	.....
Hume.....	25 25	25 50	201 00	643 24	720 78	816 42	824 50
Independence.....	.....	.....	.....	.....	.....	.....	.....
New Hudson.....	.....	.....	.....	.....	.....	*194 00	.....
Rushford.....	6 00	.....	.....	.....	.....	.....	.....
Scio.....	.....	.....	.....	.....	.....	.....	.....
Ward.....	.....	.....	.....	.....	.....	.....	.....
Wellsville.....	123 05	147 30	324 00	3,622 79	3,714 29	3,778 62	4,412 70
West Almond.....	.....	.....	.....	.....	.....	.....	.....
Willing.....	.....	.....	.....	.....	.....	.....	.....
Wirt.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$267 28	\$344 07	\$1,219 31	\$7,439 34	\$7,592 01	\$8,333 58	\$10,487 43

\* Fines.



BROOME COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Barker .....	.....	3	3	4	3	\$9 00	\$1 03	\$4 10
Binghamton city .....	167	143	154	162	149	2,798 15	859 00	907 05
Binghamton .....	1	1	.....	1	1	30 00	2 00	.....
Chenango .....	.....	.....	.....	.....	.....	9 00	.....	.....
Colesville .....	5	4	4	5	6	20 00	11 37	7 83
Conklin .....	.....	.....	.....	.....	.....	9 00	.....	.....
Dickinson .....	.....	.....	.....	.....	.....	.....	.....	.....
Fenton .....	.....	.....	.....	.....	.....	.....	.....	.....
Kirkwood .....	.....	1	1	1	.....	6 00	50	2 00
Lisle .....	.....	.....	.....	2	2	3 00	.....	.....
Maine .....	.....	.....	.....	.....	.....	10 00	.....	.....
Nanticoke .....	.....	1	.....	.....	.....	15 00	50	.....
Sanford .....	9	12	11	11	12	9 00	36 97	29 63
Triangle .....	6	5	4	5	5	7 00	11 20	7 33
Union .....	17	20	19	20	18	42 00	51 28	52 04
Vestal .....	.....	.....	.....	.....	.....	8 00	.....	.....
Windsor .....	3	5	4	4	3	7 00	7 16	6 80
Total .....	208	195	201	215	199	\$2,982 15	\$981 01	\$1,016 95

## BROOME COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Barker .....	\$4 46	\$4 16	.....	\$50 64	\$200 90	\$218 87	\$204 18
Binghamton city .....	992 69	998 25	\$11,499 85	40,674 13	42,832 96	45,183 57	44,781 36
Binghamton .....	33	2 00	.....	98 00	.....	16 34	98 00
Chenango .....	.....	.....	.....	.....	.....	.....	.....
Colesville .....	10 00	11 50	180 00	473 63	383 84	490 00	480 18
Conklin .....	.....	.....	.....	.....	.....	.....	.....
Dickinson .....	.....	.....	.....	.....	.....	.....	.....
Fenton .....	.....	.....	.....	.....	.....	.....	.....
Kirkwood .....	2 00	.....	.....	24 50	98 00	98 00	.....
Lisle .....	67	4 00	.....	.....	.....	32 67	196 00
Maine .....	.....	.....	.....	.....	.....	.....	.....
Nanticoke .....	.....	.....	.....	24 50	8 17	.....	.....
Sanford .....	32 97	30 17	76 50	1,644 69	1,452 04	1,482 03	1,478 17
Triangle .....	6 67	10 00	223 00	532 13	292 67	268 33	481 66
Union .....	59 63	58 77	638 00	2,331 66	2,341 30	2,538 72	2,771 23
Vestal .....	.....	.....	.....	.....	.....	.....	.....
Windsor .....	6 10	6 10	7 50	351 17	308 20	298 90	240 57
Total .....	\$1,115 52	\$1,124 95	\$12,624 85	\$46,205 05	\$47,918 08	\$50,627 43	\$50,731 35

CATTARAUGUS COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Allegany .....	28	22	23	19	19	\$63 00	\$43 73	\$62 77
Ashford .....	7	5	6	8	5	34 14	12 17	14 17
Carrollton .....	15	25	14	16	15	36 00	31 50	32 53
Cold Spring .....	.....	.....	.....	.....	.....	5 75	.....	.....
Conewango .....	.....	.....	.....	.....	.....	9 00	.....	.....
Dayton .....	3	3	3	3	3	9 00	6 50	6 40
East Otto .....	.....	.....	.....	.....	.....	9 00	.....	.....
Elko .....	1	1	1	1	1	12 00	2 00	2 00
Ellicottville .....	.....	10	10	10	10	15 00	3 92	19 50
Farmersville .....	2	2	2	2	2	18 00	2 17	4 00
Franklinville .....	.....	.....	.....	.....	.....	15 00	.....	5 00
Freedom .....	1	1	1	1	1	12 00	2 00	2 00
Great Valley .....	.....	.....	.....	.....	.....	18 00	.....	.....
Hinsdale .....	.....	.....	.....	.....	.....	9 00	.....	.....
Humphrey .....	.....	.....	.....	.....	.....	12 00	.....	.....
Ishua .....	.....	.....	.....	.....	.....	9 00	.....	.....
Leon .....	.....	.....	.....	.....	.....	9 00	.....	.....
Little Valley .....	7	7	7	7	7	33 00	13 00	12 10
Lyndon .....	.....	.....	.....	.....	.....	9 00	.....	.....
Machias .....	.....	.....	.....	.....	.....	13 50	.....	.....
Mansfield .....	.....	.....	.....	.....	.....	.....	.....	.....
Napoli .....	.....	.....	.....	.....	.....	9 00	.....	.....
New Albion .....	.....	.....	.....	.....	.....	6 00	.....	14 00
Olean city .....	69	51	53	49	51	124 00	262 93	310 86
Olean .....	14	13	12	14	12	90 00	24 32	40 17
Otto .....	3	3	4	4	4	18 00	5 00	5 70
Perrysburgh .....	.....	.....	.....	.....	.....	6 00	.....	.....
Persia .....	10	8	10	11	13	18 00	29 33	30 27
Portville .....	.....	2	2	2	2	.....	05	20
Randolph .....	10	8	9	12	8	80 25	18 83	20 53
Red House .....	3	4	3	2	2	6 00	4 33	8 11
Salamanca .....	25	35	39	37	35	128 25	101 04	119 13
South Valley .....	1	1	1	1	1	9 00	2 00	2 00
Yorkshire .....	.....	2	3	3	2	9 00	50	5 50
Total .....	199	203	203	202	193	\$853 89	\$565 32	\$716 94



CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise beards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Allegany .....	\$56 43	\$58 33	\$735 00	\$2,017 95	\$2,825 81	\$2,627 75	\$2,758 34
Ashford .....	18 02	12 00	245 86	550 34	610 78	741 99	529 67
Carrollton .....	38 67	28 37	524 00	1,543 56	1,385 80	1,844 67	1,306 63
Cold Spring .....	.....	.....	.....	.....	.....	.....	.....
Conewango .....	.....	.....	.....	.....	.....	.....	.....
Dayton .....	6 00	6 00	261 00	293 50	313 60	294 00	294 00
East Otto .....	.....	.....	.....	.....	.....	.....	.....
Elko .....	2 00	2 00	18 00	98 00	98 00	98 00	98 00
Ellicottville .....	22 07	20 67	.....	191 93	880 50	964 59	862 66
Farmersville .....	4 00	3 67	72 00	106 17	196 00	196 00	179 67
Franklinville .....	.....	.....	.....	.....	*245 00	.....	.....
Freedom .....	2 00	2 00	28 00	98 00	98 00	98 00	98 00
Great Valley .....	.....	.....	.....	.....	.....	.....	.....
Hinsdale .....	.....	.....	.....	.....	.....	.....	.....
Humphrey .....	.....	.....	.....	.....	.....	.....	.....
Ischua .....	.....	.....	.....	.....	.....	.....	.....
Leon .....	.....	.....	.....	.....	.....	.....	.....
Little Valley .....	11 60	13 47	352 00	637 00	592 90	568 40	576 53
Lyndon .....	.....	.....	.....	.....	.....	.....	.....
Machias .....	.....	.....	.....	.....	.....	.....	.....
Mansfield .....	.....	.....	.....	.....	.....	.....	.....
Napoli .....	.....	.....	.....	.....	.....	.....	.....
New Albion .....	.....	.....	.....	.....	*686 00	.....	.....
Olean city .....	295 60	287 70	2,059 00	11,975 43	14,407 16	13,684 40	13,297 30
Olean .....	43 67	40 16	1,135 00	1,166 52	1,918 17	2,098 00	1,943 17
Otto .....	8 84	10 00	72 00	245 00	279 30	349 50	490 00
Perrysburgh .....	.....	.....	.....	.....	.....	.....	.....
Persia .....	40 47	41 10	313 60	1,354 00	1,399 70	1,682 87	1,913 90
Portville .....	4 20	20	.....	2 47	9 80	205 80	9 80
Rapdolph .....	20 85	16 50	684 75	922 84	981 14	1,021 66	808 50
Red House .....	3 50	4 00	84 00	212 35	339 01	171 50	196 00
Salamanca .....	124 18	123 70	2,886 75	4,879 41	5,837 52	5,647 50	5,407 55
South Valley .....	2 00	2 00	41 00	98 00	98 00	98 00	98 00
Yorkshire .....	6 20	7 00	.....	24 51	269 50	303 80	326 33
Total .....	\$710 30	\$678 87	\$9,511 96	\$26,416 98	\$33,471 59	\$32,696 43	\$31,194 05

\* Fines.

CAYUGA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law )	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Auburn city .....	153	113	119	124	127	\$1,337 63	\$511 94	\$752 88
Aurelius.....	.....	.....	.....	.....	.....	18 00	.....	.....
Brutus.....	18	11	13	10	10	118 40	38 25	39 87
Cato .....	2	2	2	2	2	35 46	4 20	4 00
Conquest .....	3	3	3	3	.....	6 00	4 33	6 00
Fleming .....	5	4	5	6	4	28 00	7 33	10 17
Genoa .....	5	5	.....	4	7	10 32	8 20	.....
Ira.....	4	2	2	2	3	47 00	4 00	4 00
Ledyard .....	.....	.....	.....	.....	.....	3 00	.....	.....
Locke.....	.....	.....	.....	.....	.....	6 00	.....	5 00
Mentz .....	11	11	12	11	10	56 00	23 07	18 93
Montezuma .....	7	4	6	6	6	27 70	5 83	8 77
Moravia .....	.....	5	4	4	1	9 00	13 00	12 10
Niles.....	.....	.....	.....	.....	.....	11 00	.....	.....
Owasco .....	.....	.....	.....	1	1	17 00	.....	.....
Scipio.....	2	3	3	4	— 1	6 00	4 17	6 82
Semprouns.....	.....	.....	.....	.....	.....	9 00	.....	.....
Sennett .....	.....	.....	.....	.....	.....	9 00	.....	.....
Springport.....	2	3	.....	.....	.....	9 00	6 17	.....
Sterling.....	3	5	4	4	6	6 00	9 17	8 00
Summer Hill.....	.....	.....	.....	.....	.....	.....	.....	.....
Throop .....	.....	.....	.....	.....	.....	9 00	.....	.....
Vonice.....	.....	.....	.....	.....	.....	6 00	.....	.....
Victory .....	.....	.....	.....	.....	.....	6 00	.....	.....
Total .....	215	171	173	181	176	\$1,790 51	\$739 66	\$876 54

CAYUGA COUNTY---(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Not receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Auburn city.....	\$784 95	\$864 92	\$13,427 37	\$29,182 50	\$35,145 04	\$35,312 51	\$38,172 97
Aurelius .....	.....	.....	.....	.....	.....	.....	.....
Brutus .....	46 53	36 67	896 60	1,613 83	1,870 13	1,896 79	1,729 99
Cato.....	4 00	4 00	44 54	205 80	196 00	196 00	196 00
Conquest.....	7 00	4 00	84 00	212 34	294 00	301 33	*196 00
Fleming.....	10 17	11 17	307 00	359 33	489 83	498 17	455 49
Genoa.....	85	10 93	38 01	401 80	.....	41 66	419 08
Ira.....	4 00	4 16	143 00	196 00	196 00	196 00	204 18
Ledyard.....	.....	.....	.....	.....	.....	.....	.....
Locke.....	.....	.....	.....	.....	*245 00	.....	.....
Mentz.....	21 27	19 33	454 00	984 44	927 74	975 39	897 34
Montezuma.....	12 10	10 10	182 30	285 84	429 56	509 57	494 90
Moravia.....	12 10	10	.....	637 00	592 90	592 90	4 90
Niles.....	.....	.....	.....	.....	.....	.....	.....
Owasco.....	33	2 00	.....	.....	.....	.....	.....
Scipio.....	7 50	.....	11 00	204 17	293 18	16 34	98 00
Sempronius.....	.....	.....	.....	.....	.....	367 50	— 8 34
Sennett.....	.....	.....	.....	.....	.....	.....	.....
Springport.....	.....	4 00	4 38	252 16	.....	.....	.....
Sterling.....	11 37	12 66	14 87	374 17	392 00	423 64	*196 00
Summer Hill.....	.....	.....	.....	.....	.....	.....	570 67
Throop.....	.....	.....	.....	.....	.....	.....	.....
Venice.....	.....	.....	.....	.....	.....	.....	.....
Victory.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$922 17	\$984 04	\$15,607 07	\$34,909 38	\$41,071 38	\$41,327 80	\$43,627 18

\* Fines.



CHAUTAUQUA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Arkwright.....	.....	2	7	5	3	\$27 00	\$ 33	\$15 57
Busti.....	.....	.....	.....	.....	.....	9 00	.....	.....
Carroll.....	.....	.....	.....	.....	.....	9 00	7 92	7 83
Charlotte.....	4	5	5	4	3	9 00	18 67	22 67
Chautauqua.....	8	8	8	9	9	15 32	5 00	5 00
Cherry Creek.....	3	3	3	3	4	9 00	2 06	.....
Clymer.....	1	1	.....	.....	.....	9 00	346 55	342 70
Dunkirk city.....	73	57	50	49	52	517 42	.....	.....
Dunkirk.....	.....	.....	.....	.....	1	.....	.....	.....
Ellery.....	5	2	2	2	1	39 00	11 83	11 83
Ellicott.....	.....	4	7	8	8	.....	1 50	14 33
Ellington.....	.....	1	.....	.....	.....	9 00	20	.....
French Creek.....	.....	.....	.....	.....	.....	9 00	.....	.....
Gerry.....	.....	.....	.....	.....	.....	.....	.....	.....
Hanover.....	8	12	.....	.....	.....	.....	.....	.....
Harmony.....	.....	.....	12	12	12	84 00	30 20	23 00
Jamestown city.....	.....	.....	.....	.....	.....	9 00	.....	.....
Kiantone.....	56	57	65	63	69	300 00	311 20	403 04
Mina.....	.....	.....	.....	.....	.....	9 00	.....	.....
Poland.....	1	2	.....	.....	.....	9 00	4 03	.....
Pomfret.....	10	9	.....	.....	.....	9 00	.....	.....
Portland.....	9	8	10	11	9	33 50	30 17	27 43
Ripley.....	.....	1	8	8	8	36 00	16 67	15 34
Sheridan.....	.....	.....	2	2	2	16 00	23	19
Sherman.....	.....	.....	.....	.....	.....	9 00	.....	.....
Stockton.....	.....	.....	.....	.....	.....	9 00	.....	.....
Villanova.....	1	1	.....	.....	.....	9 00	.....	.....
Westfield.....	24	17	18	17	17	9 00	2 00	2 00
Total.....	203	190	198	194	199	\$1,269 24	\$860 45	\$957 43

CHAUTAQUA COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Arkwright .....	\$17 33	\$12 00	.....	\$16 35	\$646 10	\$607 68	\$429 67
Busti.....	.....	.....	.....	.....	.....	.....	.....
Carroll.....	.....	.....	.....	.....	.....	.....	.....
Charlotte.....	6 00	6 00	\$246 00	387 91	383 84	294 00	252 33
Chautauqua.....	22 17	20 50	99 68	768 84	839 84	936 16	921 18
Cherry Creek.....	5 00	5 50	116 00	245 00	245 00	245 00	269 50
Clymer.....	.....	.....	66 00	98 00	.....	.....	.....
Dunkirk city.....	331 93	342 47	11,581 01	16,318 57	15,842 30	15,477 22	16,110 02
Dunkirk.....	.....	2 00	.....	.....	.....	.....	98 00
Ellery.....	9 83	7 83	336 00	304 85	304 86	256 86	233 84
Ellcott.....	14 30	17 80	.....	73 51	660 67	700 70	747 22
Ellington.....	.....	.....	.....	9 80	.....	.....	.....
French Creek.....	.....	.....	.....	.....	.....	.....	.....
Gerry.....	.....	.....	.....	.....	.....	.....	.....
Hanover.....	22 40	22 40	316 00	1,179 80	1,127 00	1,097 60	1,097 60
Harmony.....	.....	.....	.....	.....	.....	.....	.....
Jamestown city.....	398 00	394 92	7,507 10	14,707 25	18,057 38	17,914 52	18,771 78
Kiantone.....	.....	.....	.....	.....	.....	.....	.....
Mina.....	.....	.....	1 00	197 63	.....	.....	.....
Poland.....	.....	.....	.....	.....	.....	.....	.....
Pomfret.....	30 43	30 40	108 99	1,394 86	1,302 57	1,491 24	1,389 60
Portland.....	15 17	15 50	388 99	725 00	717 99	701 49	680 35
Ripley.....	20	1 20	.....	3 11	9 39	9 80	58 80
Sheridan.....	.....	.....	.....	.....	.....	.....	.....
Sherman.....	.....	.....	.....	.....	.....	.....	.....
Stockton.....	.....	.....	.....	.....	.....	.....	.....
Villenova.....	2 00	2 00	.....	98 00	98 00	98 00	98 00
Westfield.....	65 68	54 50	1,330 02	3,025 52	2,950 17	2,647 23	2,553 84
Total.....	\$940 44	\$935 02	\$22,096 79	\$39,554 00	\$43,185 11	\$42,477 50	\$43,711 73

CHEMUNG COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Ashland .....	4	5	5	5	4	\$19 25	\$8 11	\$8 10
Baldwin .....	.....	.....	.....	.....	.....	9 00	.....	.....
Big Flats .....	1	1	2	2	2	3 00	2 00	2 10
Catlin .....	.....	.....	.....	.....	.....	6 00	.....	.....
Chemung .....	2	2	3	3	3	11 54	4 00	5 67
Elmira city .....	273	188	185	179	177	1,866 60	1,059 81	1,275 72
Elmira .....	5	4	4	4	5	15 00	11 20	11 00
Erin .....	.....	.....	.....	.....	.....	.....	.....	.....
Horseheads .....	30	26	21	20	17	117 00	84 00	69 03
Southport .....	5	5	5	5	6	12 00	10 00	10 83
Van Etten .....	1	4	3	3	3	20 00	6 84	3 93
Veteran .....	.....	.....	.....	.....	.....	6 00	.....	.....
Total .....	321	235	228	221	217	\$2,085 39	\$1,185 96	\$1,386 38



CHEMUNG COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Ashland.....	\$7 77	\$8 10	\$160 75	\$397 74	\$396 90	\$380 56	\$355 23
Baldwin.....	.....	.....	.....	.....	.....	.....	.....
Big Flats.....	2 10	2 50	27 00	98 00	102 90	102 90	122 50
Catlin.....	.....	.....	.....	.....	.....	.....	.....
Chemung.....	7 00	6 00	68 46	196 00	277 67	301 33	294 00
Elmira city.....	1,218 35	1,228 83	13,889 40	50,353 55	57,651 89	56,020 00	56,712 81
Elmira.....	13 33	13 70	145 00	548 80	539 00	620 01	604 63
Erin.....	.....	.....	.....	.....	.....	.....	.....
Horseheads.....	66 20	64 63	793 00	4,099 34	3,374 30	2,918 82	2,967 02
Southport.....	10 00	10 67	209 25	490 00	489 17	490 00	522 66
Van Etten.....	4 10	4 10	.....	334 83	192 74	200 90	200 90
Veteran.....	.....	.....	.....	.....	.....	.....	.....
Total .....	\$1,328 85	\$1,338 53	\$15,292 86	\$56,518 26	\$63,024 57	\$61,034 52	\$61,779 75

CHENANGO COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Afton.....	6	5	5	4	4	\$9 00	\$16 30	\$15 00
Bainbridge.....	3	4	7	5	5	15 35	10 00	9 46
Columbus.....	.....	.....	.....	.....	.....	9 00	.....	.....
Coventry.....	.....	.....	.....	.....	.....	15 00	.....	.....
German.....	.....	.....	.....	.....	.....	9 00	.....	.....
Greene.....	8	9	9	9	9	52 92	21 25	26 80
Guilford.....	4	4	.....	2	3	34 55	10 80	.....
Lincklaen.....	1	.....	.....	.....	.....	24 00	3 00	.....
McDonough.....	1	1	1	1	.....	9 00	3 30	3 00
New Berlin.....	7	11	13	11	8	28 80	36 50	35 20
North Norwich.....	.....	.....	.....	.....	.....	9 00	.....	.....
Norwich.....	27	27	26	28	24	216 00	206 45	198 05
Otselic.....	5	4	4	4	3	36 00	10 50	10 50
Oxford.....	8	8	8	9	12	38 38	40 80	41 80
Pharsalia.....	.....	.....	.....	.....	.....	9 00	.....	.....
Pitcher.....	.....	1	1	.....	.....	9 50	50	3 00
Plymouth.....	.....	.....	.....	.....	.....	9 00	.....	.....
Preston.....	.....	.....	.....	.....	.....	9 00	.....	.....
Sherburne.....	16	11	12	13	12	36 00	33 50	27 63
Smithville.....	4	3	3	3	.....	9 00	9 50	9 00
Smyrna.....	2	2	2	2	2	9 00	3 30	3 15
Total.....	92	90	91	91	82	\$596 50	\$405 70	\$382 59

## CHENANGO COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Afton.....	\$15 30	\$13 50	\$153 50	\$502 03	\$485 00	\$403 03	\$386 50
Bainbridge.....	9 30	9 30	114 65	323 33	305 96	300 70	300 70
Columbus.....	.....	.....	.....	.....	.....	.....	.....
Coventry.....	.....	.....	.....	.....	.....	.....	.....
German.....	.....	.....	.....	.....	.....	.....	.....
Greene.....	24 00	29 80	467 08	687 09	791 53	776 00	780 21
Guilford.....	1 00	10 50	105 45	349 20	.....	32 34	289 50
Lincklaen.....	.....	.....	6 00	80 33	.....	.....	.....
McDonough.....	3 00	.....	21 00	106 70	97 00	97 00	.....
New Berlin.....	39 92	24 20	131 20	1,005 17	1,054 81	1,065 91	599 15
North Norwich.....	.....	.....	.....	.....	.....	.....	.....
Norwich.....	198 60	183 80	1,651 91	6,250 22	6,028 61	6,188 06	5,892 86
Otselic.....	10 50	11 00	89 50	339 50	339 50	339 50	314 00
Oxford.....	46 00	55 00	306 62	1,319 20	1,318 20	1,320 67	1,778 34
Pharsalia.....	.....	.....	.....	.....	.....	.....	.....
Pitcher.....	.....	.....	.....	16 17	97 00	.....	.....
Plymouth.....	.....	.....	.....	.....	.....	.....	.....
Preston.....	.....	.....	.....	.....	.....	.....	.....
Sherburne.....	31 50	34 50	490 67	945 67	843 20	989 34	1,090 50
Smithville.....	9 00	.....	103 50	290 50	291 00	291 00	.....
Smyrna.....	3 15	3 15	51 00	106 70	101 85	101 85	101 85
Total.....	\$391 27	\$374 75	\$3,692 08	\$12,321 81	\$11,753 66	\$11,905 40	\$11,533 61



CLINTON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.	Cost of collection under excise boards 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Altona.....	3	5	.....	.....	\$9 00	\$15 00	\$0 16
Ausable .....	6	3	.....	3	9 00	15 00	18 00
Beekmantown .....	1	1	.....	2	12 00	5 50	6 00
Black Brook.....	15	14	.....	14	27 00	37 00	42 00
Champlain.....	28	20	.....	23	75 00	106 80	113 92
Chazy .....	.....	3	.....	.....	21 23	7 25	18 50
Clinton .....	.....	.....	.....	.....	9 00	.....	.....
Dannemora .....	12	6	.....	10	27 00	23 25	28 40
Ellenburgh .....	.....	.....	.....	.....	9 00	.....	.....
Mooers .....	.....	.....	.....	.....	6 00	6 00	6 00
Peru.....	.....	.....	.....	.....	9 00	.....	.....
Plattsburgh.....	.....	59	.....	81	150 00	425 85	460 80
Saranac .....	73	.....	.....	.....	.....	.....	.....
Schuyler Falls.....	.....	.....	.....	.....	9 00	.....	.....
Total .....	138	111	122	132	\$372 23	\$641 65	\$693 78

CLINTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Altona .....	.....	.....	\$3 50	\$439 16	\$5 40	.....	.....
Ausable .....	\$15 00	\$15 00	151 00	485 00	582 00	\$485 00	\$485 00
Beekmantown .....	6 00	6 00	18 00	169 49	177 33	144 00	194 00
Black Brook .....	41 50	41 80	425 00	1,196 34	1,208 01	1,191 83	1,293 21
Champlain .....	111 25	122 38	1,057 00	3,282 37	3,247 76	3,276 24	3,423 48
Chazy .....	20 55	.....	.....	234 43	556 50	581 12	.....
Clinton .....	.....	.....	.....	.....	.....	.....	.....
Dannemora .....	35 30	32 20	320 50	585 08	755 78	1,024 70	874 47
Ellenburgh .....	.....	.....	.....	.....	.....	.....	.....
Moorea .....	.....	12 00	.....	*194 00	*194 00	.....	*388 00
Pern .....	.....	.....	.....	.....	.....	.....	.....
Plattsburgh .....	439 20	525 50	2,319 65	12,344 16	13,624 19	12,850 81	14,549 51
Saranac .....	.....	.....	.....	.....	.....	.....	.....
Schuyler Falls .....	.....	.....	.....	.....	.....	.....	.....
Total .....	\$668 80	\$754 88	\$4,294 65	\$18,930 03	\$20,350 97	\$19,553 70	\$21,207 67

\* Fines.

COLUMBIA COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Ancram.....	4	3	3	3	3	\$18 00	\$6 00	\$6 00
Ansterlitz.....	.....	.....	.....	.....	.....	21 00	.....	.....
Canaan.....	9	9	.....	9	9	45 00	17 00	.....
Chatham.....	11	10	11	11	13	66 00	19 01	17 82
Claverack.....	2	14	11	13	11	42 00	36 23	30 93
Claremont.....	2	2	2	2	2	30 00	4 00	4 00
Copake.....	9	7	8	9	9	45 85	18 34	19 84
Gallatin.....	2	2	2	2	2	6 00	3 83	4 00
Germanatown.....	4	3	3	3	3	33 80	6 00	6 00
Ghent.....	10	9	8	10	11	45 00	31 33	28 00
Greenport.....	7	5	4	4	4	122 78	13 83	12 83
Hillsdale.....	6	8	6	6	6	54 00	14 67	10 10
Hudson city.....	111	78	74	71	73	602 00	353 23	382 67
Kinderhook.....	25	15	14	13	13	90 00	45 90	45 77
Livingston.....	6	6	.....	.....	6	30 00	12 00	.....
New Lebanon.....	7	8	5	7	5	51 00	16 75	9 83
Stockport.....	7	6	7	7	9	73 75	14 00	13 70
Stuyvesant.....	12	11	12	12	10	123 00	24 70	21 17
Taghkanick.....	2	1	2	1	1	42 00	2 00	2 17
Total .....	236	197	172	183	190	\$1,541 18	\$638 82	\$614 83



## COLUMBIA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Ancram .....	\$6 00	\$6 00	\$102 00	\$294 00	\$294 00	\$294 00	\$294 00
Austerlitz .....	.....	.....	.....	.....	.....	.....	.....
Canaan .....	1 42	17 00	405 00	833 00	.....	69 47	824 67
Chatham .....	22 63	25 30	754 00	918 91	840 52	1,059 04	1,041 79
Claverack .....	30 27	29 77	.....	1,708 77	1,424 06	1,483 07	1,450 22
Claremont .....	4 00	4 00	30 00	196 00	146 00	196 00	196 00
Copake .....	19 70	19 67	224 15	790 99	838 50	848 64	838 67
Gallatin .....	4 00	4 00	54 00	187 84	196 00	196 00	196 00
Germanatown .....	6 00	6 00	106 20	294 00	294 00	294 00	294 00
Ghent .....	33 25	37 83	660 34	1,535 33	1,372 00	1,629 25	1,670 51
Greenport .....	12 33	14 00	122 22	587 34	495 49	421 01	427 67
Hillsdale .....	10 10	10 10	326 00	645 17	494 90	494 90	494 90
Hudson city .....	393 17	381 38	8,128 00	16,719 41	18,125 67	17,973 51	18,071 12
Kinderhook .....	43 10	42 43	260 00	2,162 61	2,025 90	1,745 23	1,862 57
Livingston .....	.....	12 00	105 51	588 00	.....	.....	588 00
New Lebanon .....	15 16	13 17	159 00	812 41	481 84	676 50	578 49
Stockport .....	16 00	18 00	136 25	604 33	629 63	709 00	807 00
Stuyvesant .....	22 17	21 67	187 00	1,104 14	1,037 17	1,086 17	1,053 32
Taghkanick .....	2 00	2 00	18 00	98 00	106 17	98 00	98 00
Total .....	\$641 30	\$664 32	\$11,777 67	\$30,080 25	\$28,801 85	\$29,273 79	\$30,786 93

CORTLAND COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Cincinnati.....	.....	.....	.....	.....	.....	\$9 00	.....	.....
Cortland city*	.....	.....	.....	.....	16	.....	.....	.....
Cortlandville.....	7	33	30	30	7	45 00	\$230 25	\$185 10
Cuyler.....	1	1	1	1	1	18 00	3 00	75
Freetown.....	.....	.....	.....	.....	.....	.....	.....	.....
Harford.....	.....	.....	.....	.....	.....	.....	.....	.....
Homer.....	14	10	7	8	1	15 00	57 76	39 40
Lapeer.....	.....	.....	.....	.....	.....	.....	.....	.....
Marathon.....	9	9	7	7	7	51 00	23 75	17 80
Preble.....	1	1	1	1	2	9 00	3 00	3 00
Scott.....	4	3	2	2	2	36 00	6 75	6 00
Solon.....	1	.....	.....	.....	.....	9 00	.....	.....
Taylor.....	.....	.....	.....	.....	.....	.....	.....	.....
Truxton.....	3	4	3	3	3	9 00	10 80	7 50
Virgil.....	.....	.....	.....	.....	.....	.....	.....	.....
Willett.....	2	1	2	1	1	6 00	6 00	6 00
Total.....	42	62	53	53	40	\$207 00	\$341 31	\$265 55

\* Cortland city erected March 16, 1900, from town of Cortlandville.

CORTLAND COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Cincinnati.....	.....	.....	.....	.....	.....	.....	.....
Cortland city*.....	.....	\$7 67	.....	.....	.....	.....	\$375 67
Cortlandville.....	\$180 05	97 05	\$95 00	\$7,069 76	\$5,884 90	\$5,729 95	3,137 95
Cuyler.....	3 00	3 00	.....	97 00	24 25	97 00	97 00
Freetown.....	.....	.....	.....	.....	.....	.....	.....
Harford.....	.....	.....	.....	.....	.....	.....	.....
Homer.....	.....	.....	.....	.....	.....	.....	.....
Lapeer.....	36 15	42 15	591 68	1,640 54	1,115 60	1,168 85	1,362 85
Marathon.....	.....	.....	.....	.....	.....	.....	.....
Preble.....	15 60	15 30	219 00	763 75	492 20	504 40	494 70
Scott.....	3 00	5 50	21 00	97 00	97 00	97 00	177 84
Solon.....	6 30	6 00	64 00	218 25	194 00	203 70	194 00
Taylor.....	.....	.....	.....	.....	.....	.....	.....
Truxton.....	.....	.....	.....	.....	.....	.....	.....
Virgil.....	7 50	7 50	71 00	349 20	242 50	242 50	242 50
Willett.....	5 75	6 00	25 25	160 67	194 00	160 92	169 00
Total.....	\$257 35	\$190 17	\$1,086 93	\$10,396 17	\$8,244 45	\$8,204 32	\$6,251 51

\* Cortland city erected March 16, 1900, from town of Cortlandville.



DELAWARE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96, (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900 (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Andes .....	.....	.....	.....	.....	.....	\$23 00	.....	.....
Bovina .....	.....	.....	.....	.....	.....	9 00	.....	.....
Colchester. ....	6	5	5	5	—1	9 60	\$15 00	\$13 25
Davenport. ....	5	5	6	5	5	24 00	15 35	15 55
Delhi .....	6	7	5	6	4	12 00	33 60	24 30
Deposit. ....	.....	.....	.....	.....	.....	12 00	.....	.....
Franklin .....	.....	.....	.....	.....	.....	6 00	.....	.....
Hamden .....	3	2	.....	.....	.....	15 00	6 00	.....
Hancock .....	24	24	25	23	24	33 00	104 60	99 60
Harpersfield. ....	.....	.....	.....	.....	.....	.....	.....	.....
Kortright. ....	2	1	2	3	.....	24 00	3 00	5 75
Masonville .....	1	1	1	1	.....	12 00	3 00	3 00
Meredith .....	.....	.....	.....	.....	.....	6 00	.....	.....
Middletown .....	20	13	14	14	14	45 00	38 85	40 10
Roxbury .....	7	5	4	3	3	49 95	15 05	11 80
Sidney .....	8	13	13	15	13	15 50	61 20	54 45
Stamford .....	9	8	4	4	.....	33 00	25 18	11 75
Tompkins .....	4	3	4	4	.....	6 00	6 25	10 50
Walton .....	.....	.....	.....	1	.....	6 00	.....	.....
Total .....	95	87	83	84	62	\$341 05	\$327 08	\$290 05

DELAWARE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Andes.....	.....	.....	.....	.....	.....	.....	.....
Bovina.....	.....	.....	.....	.....	.....	.....	.....
Colchester.....	\$16 80	\$1 50	\$185 40	\$485 00	\$428 42	\$493 20	*\$40 16
Davenport.....	15 55	21 50	121 50	487 98	502 79	469 46	695 17
Delhi.....	24 30	24 00	558 00	1,086 40	769 03	785 70	776 00
Deposit.....	.....	.....	.....	.....	.....	.....	.....
Franklin.....	.....	.....	.....	.....	.....	.....	.....
Hamden.....	.....	.....	144 00	194 00	.....	.....	.....
Hancock.....	96 55	100 45	1,704 50	3,198 74	3,220 40	3,055 12	3,197 89
Harpersfield.....	.....	.....	.....	.....	.....	.....	.....
Kortright.....	9 00	.....	21 00	97 00	185 91	291 00	.....
Masonville.....	3 30	.....	58 00	97 00	97 00	106 70	.....
Meredith.....	.....	.....	.....	.....	.....	.....	.....
Middletown.....	41 05	41 75	606 24	1,139 54	1,171 56	1,210 61	1,291 58
Roxbury.....	9 30	9 30	375 05	403 28	381 54	300 70	300 70
Sidney.....	53 75	56 10	327 00	1,820 47	1,710 56	1,646 25	1,772 23
Stamford.....	14 75	.....	254 49	772 31	379 91	393 59	.....
Tompkins.....	12 00	.....	8 00	202 09	339 50	388 00	.....
Walton.....	3 10	.....	.....	.....	.....	100 23	.....
Total.....	\$299 45	\$254 60	\$4,363 18	\$9,983 81	\$9,186 62	\$9,240 56	\$8,073 73

\* Fines.

DUTCHESS COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Amenia.....	4	7	7	6	7	\$18 00	\$12 83	\$10 34
Beekman.....	8	5	4	4	4	15 00	10 17	8 37
Clinton.....	.....	.....	.....	.....	.....	.....	.....	.....
Dover.....	6	10	.....	.....	10	27 00	18 42	.....
East Fishkill.....	6	6	3	6	8	41 00	13 33	12 83
Fishkill.....	95	83	91	70	74	99 00	343 25	299 80
Hyde Park.....	10	9	10	11	12	62 50	17 00	19 87
La Grange.....	.....	.....	.....	.....	.....	.....	.....	.....
Milan.....	2	2	.....	.....	.....	33 00	4 00	.....
North East.....	9	8	10	11	11	39 00	19 00	16 20
Pawling.....	.....	.....	.....	.....	.....	24 00	.....	.....
Pine Plains.....	7	7	7	7	5	30 00	13 20	13 17
Pleasant Valley.....	.....	.....	.....	.....	.....	88 45	.....	.....
Poughkeepsie city.....	158	117	118	116	116	1,659 70	696 59	791 33
Poughkeepsie.....	34	26	29	32	31	95 05	80 13	84 37
Red Hook.....	20	20	18	19	18	70 82	40 78	44 33
Rhinebeck.....	18	15	19	17	17	39 00	43 00	50 30
Stanford.....	2	3	4	4	3	9 00	6 00	8 20
Union Vale.....	5	3	4	5	3	18 00	8 00	9 66
Wappinger.....	20	16	17	16	16	71 75	49 42	57 12
Washington.....	.....	4	1	.....	.....	21 00	11 68	10
Total.....	404	341	342	324	335	\$2,461 27	\$1,386 80	\$1,425 99



DUTCHESS COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Amenia.....	\$10 50	\$10 43	\$86 00	\$628 84	\$506 74	\$514 50	\$477 92
Beekman.....	8 33	8 00	225 00	456 50	401 63	391 67	392 00
Clinton.....	.....	.....	.....	.....	.....	.....	.....
Dover.....	.....	8 41	398 00	885 74	.....	.....	412 42
East Fishkill.....	12 33	15 67	199 00	611 66	337 18	579 34	692 66
Fishkill.....	281 02	249 37	2,861 72	14,563 02	14,036 04	12,140 63	11,460 62
Hyde Park.....	22 57	27 57	232 50	833 00	915 13	1,047 43	1,150 76
La Grange.....	.....	.....	.....	.....	.....	.....	.....
Milan.....	.....	.....	27 00	196 00	.....	.....	.....
North East.....	17 60	19 00	391 00	831 00	793 80	862 41	931 01
Pawling.....	.....	.....	.....	.....	.....	.....	.....
Pine Plains.....	13 20	11 00	170 00	646 80	636 83	646 80	530 66
Pleasant Valley.....	.....	.....	.....	.....	.....	.....	.....
Poughkeepsie city.....	766 48	799 50	13,287 33	31,832 86	35,817 00	35,778 52	35,725 50
Poughkeepsie.....	98 11	99 53	907 45	3,751 13	3,790 24	4,065 66	4,352 16
Red Hook.....	47 53	48 00	702 95	1,998 40	2,164 00	2,237 47	2,051 99
Rhinebeck.....	49 27	51 27	501 00	2,098 66	2,464 70	2,326 57	2,453 74
Stanford.....	8 20	10 00	141 00	294 00	401 80	401 80	440 00
Union Vale.....	9 83	6 00	132 00	350 33	407 00	481 84	294 00
Wappinger.....	56 10	49 00	523 25	2,381 83	2,611 21	2,548 90	2,267 67
Washington.....	.....	.....	.....	430 83	4 90	.....	.....
Total.....	\$1,401 07	\$1,412 75	\$20,785 25	\$62,790 60	\$65,288 20	\$64,023 54	\$63,633 11

ERIE COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	*Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	*Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Alden.....	19	14	13	17	16	\$51 50	.....	.....
Amherst.....	36	31	29	31	34	30 00	.....	.....
Aurora.....	12	11	11	11	11	3 00	.....	.....
Boston.....	4	4	4	4	4	45 00	.....	.....
Brant.....	7	6	5	6	4	15 00	.....	.....
Buffalo city.....	2,418	1,649	1,681	1,644	1,681	6,700 00	.....	.....
Cheektowaga.....	53	52	54	56	71	63 00	.....	.....
Clarence.....	16	11	13	13	13	45 25	.....	.....
Colden.....	4	5	5	5	5	6 00	.....	.....
Collins.....	10	12	10	9	10	24 75	.....	.....
Concord.....	.....	.....	.....	5	6	9 00	.....	.....
East Hamburg.....	4	5	3	5	4	18 00	.....	.....
Eden.....	6	5	.....	5	6	18 00	.....	.....
Elma.....	13	10	11	11	12	27 00	.....	.....
Evans.....	10	10	9	9	10	45 00	.....	.....
Grand Island.....	12	4	3	4	3	56 25	.....	.....
Hamburg.....	42	38	36	32	34	30 00	.....	.....
Holland.....	4	4	6	4	4	66 00	.....	.....
Lancaster.....	104	76	79	84	91	238 20	.....	.....
Marilla.....	3	3	.....	.....	.....	15 00	.....	.....
Newstead.....	12	8	11	10	11	87 00	.....	.....
North Collins.....	12	10	10	11	11	48 00	.....	.....
Sardinia.....	7	6	6	6	3	60 00	.....	.....
Tonawanda.....	96	51	54	57	61	168 00	.....	.....
Wales.....	.....	2	3	3	3	9 00	.....	.....
West Seneca.....	47	45	48	46	48	81 00	.....	.....
Total.....	2,951	2,072	2,109	2,088	2,156	\$7,958 95	.....	.....

\* Cost of collection paid by the State.

## ERIE COUNTY—(Concluded).

CITIES AND TOWNS.	*Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	*Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Alden .....	.....	.....	\$513 50	\$1,400 00	\$1,283 33	\$1,616 68	\$1,675 00
Amherst .....	.....	.....	1,833 38	2,841 69	2,928 35	2,983 34	3,168 37
Aurora .....	.....	.....	1,047 00	1,835 00	1,805 00	1,898 34	1,788 34
Boston .....	.....	.....	67 50	341 67	410 00	400 00	400 00
Brant .....	.....	.....	195 00	633 33	516 67	616 67	441 67
Buffalo city .....	.....	.....	279,192 11	769,978 50	801,045 89	780,764 08	801,055 25
Cheektowaga .....	.....	.....	1,487 34	5,429 99	5,569 99	5,920 03	6,760 04
Clarence .....	.....	.....	432 25	1,266 67	1,251 67	1,283 33	1,275 01
Colden .....	.....	.....	114 00	450 00	433 34	450 00	433 33
Collins .....	.....	.....	315 25	1,329 16	1,216 67	1,310 00	1,375 00
Concord .....	.....	.....	.....	.....	200 00	133 33	1,126 67
East Hamburg .....	.....	.....	102 00	425 00	350 00	500 00	400 00
Eden .....	.....	.....	162 00	500 00	500 00	500 00	508 34
Elma .....	.....	.....	363 00	1,058 34	1,033 35	1,183 34	1,125 00
Evans .....	.....	.....	255 00	950 00	916 67	850 00	858 34
Grand Island .....	.....	.....	543 75	608 34	691 67	641 69	566 68
Hamburg .....	.....	.....	1,146 00	5,358 75	4,606 70	4,660 02	5,066 25
Holland .....	.....	.....	54 00	410 00	421 67	400 00	400 00
Lancaster .....	.....	.....	2,705 30	14,241 66	13,751 24	14,766 67	16,070 42
Marilla .....	.....	.....	75 00	320 00	.....	.....	.....
Newstead .....	.....	.....	383 00	1,468 75	1,975 00	1,883 34	2,066 66
North Collins .....	.....	.....	312 00	933 33	905 00	1,005 00	998 33
Sardinia .....	.....	.....	140 00	583 33	600 00	600 00	391 66
Tonawanda .....	.....	.....	2,570 00	12,921 67	13,376 68	13,349 99	15,413 33
Wales .....	.....	.....	.....	16 68	300 00	300 00	300 00
West Seneca .....	.....	.....	1,279 00	4,391 67	4,576 68	4,683 35	4,983 35
Total .....	.....	.....	\$295,287 38	\$829,693 53	\$860,665 57	\$842,699 20	\$868,647 04

\* Cost of collection paid by the State.



ESSEX COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Chesterfield .....	12	10	9	9	8	\$24 00	\$44 62	\$48 25
Crown Point.....	10	8	5	5	7	36 00	21 00	18 55
Elizabethtown .....	6	5	5	4	4	45 00	14 50	13 50
Essex.....	.....	.....	3	2	.....	10 00	.....	8 75
Jay .....	2	3	.....	1	2	30 00	8 75	.....
Keene .....	4	2	5	5	5	18 00	14 30	18 50
Lewis .....	.....	.....	.....	.....	.....	15 00	.....	.....
Minerva .....	9	8	.....	7	6	45 00	18 38	19 25
Moriah .....	23	17	23	19	18	72 00	80 00	87 13
Newcomb.....	2	2	3	2	3	19 00	4 50	6 65
North Elba.....	.....	5	7	3	6	15 50	18 28	19 80
North Hudson.....	7	7	7	5	3	27 00	20 50	19 25
St. Armand.....	.....	1	3	3	3	5 00	1 75	5 90
Schroon .....	6	5	3	2	2	37 25	14 53	16 75
Ticonderoga.....	15	14	16	15	16	105 00	63 85	71 60
Westport.....	.....	1	2	3	2	6 00	2 25	1 80
Willsborough .....	.....	2	3	3	3	15 00	4 87	9 25
Wilmington .....	.....	.....	.....	.....	.....	12 00	.....	.....
Total .....	96	90	102	88	88	\$536 84	\$332 08	\$364 93

ESSEX COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Chesterfield .....	\$49 67	\$51 25	\$461 00	\$1,384 55	\$1,460 08	\$1,493 67	\$1,398 75
Crown Point .....	15 00	25 25	404 00	679 00	508 12	485 00	558 08
Elizabethtown .....	13 00	13 25	202 50	410 50	378 17	362 00	336 75
Essex .....	8 75	.....	.....	.....	224 60	216 25	.....
Jay .....	50	7 75	20 00	282 92	.....	16 17	250 58
Keene .....	20 30	20 50	89 50	304 04	489 84	539 70	562 83
Lewis .....	.....	.....	.....	.....	.....	.....	.....
Minerva .....	21 50	17 75	180 00	594 12	622 42	545 17	490 59
Moriah .....	95 62	93 21	374 80	2,411 66	2,758 72	2,925 22	2,813 87
Newcomb .....	6 00	6 75	46 00	145 50	190 02	194 00	218 25
North Elba .....	24 85	22 90	.....	382 56	531 88	345 16	507 12
North Hudson .....	18 00	11 75	223 00	662 84	593 25	507 00	279 92
St. Armand .....	5 90	6 15	.....	56 59	190 77	190 77	198 85
Schroon .....	16 75	14 25	182 75	411 31	366 59	324 92	310 76
Ticonderoga .....	73 65	76 80	810 00	1,939 49	2,140 07	2,231 36	2,333 21
Westport .....	39	4 80	.....	72 75	58 20	12 53	155 20
Willsborough .....	7 50	6 38	.....	95 14	207 41	242 50	206 12
Wilmington .....	.....	.....	.....	.....	.....	.....	.....
Total .....	\$377 38	\$378 74	\$2,993 55	\$9,832 97	\$10,720 14	\$10,631 42	\$10,620 88

FRANKLIN COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Altamont.....	11	12	14	15	17	\$49 50	\$33 80	\$74 90
Bangor.....	.....	.....	.....	.....	.....	9 00	4 50	.....
Belmont.....	.....	.....	.....	.....	.....	9 00	.....	.....
Bombay.....	9	8	6	8	6	54 00	16 62	15 56
Brandon.....	.....	.....	.....	.....	.....	9 00	.....	.....
Brighton.....	1	1	1	1	2	9 00	3 00	3 30
Burke.....	.....	.....	.....	.....	.....	9 00	.....	.....
Chateaugay.....	5	7	4	3	.....	72 00	18 00	40
Constable.....	.....	.....	.....	.....	.....	12 00	.....	.....
Dickinson.....	.....	.....	.....	.....	.....	9 00	.....	.....
Duane.....	.....	.....	.....	.....	.....	9 00	.....	.....
Fort Covington.....	.....	.....	.....	.....	.....	21 00	.....	.....
Franklin.....	6	3	5	6	5	46 00	14 25	16 00
Harrietstown.....	18	14	14	20	18	54 00	58 45	83 60
Malone.....	29	23	26	25	25	192 00	130 55	129 71
Moir.....	6	7	3	3	.....	25 00	16 50	40
Santa Clara.....	7	4	3	4	2	67 50	12 30	14 75
Waverly.....	7	6	3	3	3	18 00	27 25	23 50
Westville.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	99	85	79	88	78	\$674 00	\$335 22	\$362 12



FRANKLIN COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Altamont .....	\$75 75	\$88 94	\$730 50	\$1,026 23	\$2,255 10	\$2,315 91	\$2,386 07
Baugor .....	.....	.....	.....	28 84	.....	.....	.....
Belmont .....	.....	.....	.....	.....	.....	.....	.....
Bombay .....	15 90	15 15	196 00	537 54	453 19	514 10	489 85
Brandon .....	.....	.....	.....	.....	.....	.....	.....
Brighton .....	3 00	4 25	.....	97 00	106 70	97 00	137 41
Burke .....	.....	.....	.....	.....	.....	.....	.....
Chateaugay .....	45	1 50	98 00	582 00	12 94	14 55	*48 50
Constable .....	.....	.....	.....	.....	.....	.....	.....
Dickinson .....	.....	.....	.....	.....	.....	.....	.....
Dnane .....	.....	.....	.....	.....	.....	.....	.....
Fort Covington .....	.....	.....	.....	.....	.....	.....	.....
Franklin .....	23 00	21 25	129 00	369 09	459 02	577 00	628 76
Harrietstown .....	94 50	95 30	526 00	1,456 58	2,211 40	2,663 87	2,689 75
Malone .....	134 80	133 56	1,631 75	3,904 45	4,110 48	4,091 87	4,033 10
Moirs .....	45	.....	140 00	553 50	12 93	14 55	.....
Santa Clara .....	14 75	17 00	337 50	322 71	376 92	426 92	308 00
Waverly .....	16 00	18 00	601 67	839 42	593 17	582 00	582 00
Westville .....	.....	.....	.....	.....	.....	.....	.....
Total .....	\$380 60	\$394 95	\$4,390 42	\$9,697 36	\$10,591 85	\$11,297 77	\$11,303 44

\* Fines.

FULTON COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Bleecker.....	2	1	1	1	1	\$9 00	\$2 20	\$2 00
Broadalbin.....	4	5	6	8	6	12 00	10 00	8 17
Caroga.....	6	3	4	3	3	20 25	7 67	7 67
Ephratah.....	7	5	5	5	5	21 65	10 00	10 50
Gloversville city.....	54	57	61	63	67	375 00	322 21	371 22
Johnstown.....	34	32	32	34	34	84 00	156 97	174 83
Johnstown.....	15	11	13	13	15	54 00	27 53	27 17
Mayfield.....	5	6	.....	.....	.....	31 25	9 75	.....
Northampton.....	11	10	12	12	14	45 00	24 20	20 89
Oppenheim.....	.....	1	.....	.....	1	9 00	1 50	.....
Perth.....	2	2	.....	2	2	9 00	4 16	4 16
Stratford.....	1	1	1	1	1	9 00	1 67	4 20
Total.....	141	133	137	142	149	\$679 15	\$577 86	\$630 81

FULTON COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Bleecker .....	\$2 00	\$5 00	\$61 00	\$107 80	\$98 00	\$98 00	\$111 66
Broadalbin .....	12 50	11 67	148 00	440 00	400 17	612 51	513 34
Caroga .....	7 83	8 83	156 00	325 66	375 66	350 51	299 51
Ephratah .....	11 20	10 00	188 35	490 00	489 50	498 81	490 00
Gloversville city .....	366 92	388 83	10,257 00	15,084 35	17,227 10	17,170 57	17,764 90
Johnstown city .....	184 40	189 70	5,068 00	7,216 37	8,275 17	8,610 60	8,720 30
Johnstown .....	34 50	35 70	756 84	1,149 14	1,239 51	1,307 18	1,474 29
Mayfield .....	.....	.....	116 25	427 75	.....	.....	.....
Northampton .....	21 70	28 80	257 50	960 80	907 04	896 65	1,286 22
Oppenheim .....	.....	1 00	.....	73 50	.....	.....	49 00
Perth .....	4 00	4 00	51 00	195 84	195 84	196 00	196 00
Stratford .....	2 00	3 83	21 09	81 66	180 80	98 00	129 51
Total.....	\$647 05	\$687 36	\$17,080 94	\$26,552 87	\$29,388 79	\$29,838 83	\$31,034 73



GENESEE COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900 (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Alabama .....	.....	2	2	2	3	\$3 00	\$1 00	\$6 00
Alexander .....	4	4	4	4	3	57 60	14 25	9 25
Batavia .....	52	40	45	43	48	198 00	336 35	353 50
Bergon .....	3	6	.....	.....	.....	18 00	18 30	.....
Bethany .....	.....	.....	.....	.....	.....	3 00	.....	.....
Byron .....	.....	2	3	3	4	15 00	1 00	10 50
Darien .....	2	2	2	4	3	18 00	8 75	8 75
Elba .....	1	1	1	1	1	21 00	3 00	3 00
Lo Roy .....	18	18	12	12	13	99 00	89 43	53 45
Oakfield .....	4	4	4	4	4	18 00	10 50	10 50
Pavilion .....	1	2	2	2	1	6 00	3 02	3 14
Pembroke .....	.....	6	7	6	6	9 00	2 55	18 12
Stafford .....	1	1	1	1	2	24 00	3 00	3 00
Total .....	86	88	83	82	88	\$489 60	\$491 15	\$479 21

GENESEE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Alabama .....	\$6 00	\$6 25	.....	\$32 34	\$194 00	\$194 00	\$202 09
Alexander .....	9 25	12 00	\$22 40	460 75	299 09	299 08	288 00
Batavia .....	371 45	368 15	4,082 01	10,575 33	11,329 84	11,335 22	11,228 52
Bergen .....	.....	.....	282 00	541 70	.....	.....	.....
Bethany .....	.....	.....	.....	.....	.....	.....	.....
Byron .....	10 88	6 40	.....	32 34	247 83	243 30	206 94
Darien .....	11 25	13 00	34 00	216 25	224 59	297 08	353 66
Elba .....	3 00	3 00	39 00	97 00	97 00	97 00	97 00
Le Roy .....	55 95	64 32	991 00	2,845 66	1,728 21	1,759 05	1,763 17
Oakfield .....	11 10	10 50	128 25	339 50	339 50	358 90	339 50
Pavilion .....	3 02	3 00	34 00	97 82	101 44	97 81	97 00
Pembroke .....	17 75	21 25	.....	82 47	586 05	573 92	528 75
Stafford .....	3 00	6 00	10 00	97 00	97 00	97 00	102 34
Total .....	\$502 65	\$513 87	\$5,622 66	\$15,418 16	\$15,244 55	\$15,352 36	\$15,206 97

GREENE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (now law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (Now law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Asland .....	.....	.....	.....	.....	.....	\$9 00	.....	.....
Athens .....	13	9	.....	.....	7	36 00	\$59 81	.....
Cairo .....	21	11	.....	12	13	117 00	57 30	\$58 75
Catskill .....	57	52	.....	37	37	150 00	275 43	190 90
Coxsackie .....	29	23	.....	16	16	108 00	127 30	73 95
Durham .....	9	6	.....	6	7	34 30	26 50	27 00
Greenville .....	.....	.....	.....	1	1	9 00	.....	09
Halcott .....	.....	.....	.....	.....	.....	.....	.....	.....
Hunter .....	31	18	.....	15	17	70 00	92 75	95 05
Jewett .....	.....	.....	.....	.....	.....	9 00	.....	.....
Lexington .....	4	3	.....	3	2	12 00	11 30	11 50
New Baltimore .....	5	2	.....	.....	4	36 00	12 00	.....
Prattsville .....	4	4	.....	4	4	9 00	12 00	12 00
Windham .....	.....	.....	.....	.....	.....	18 00	.....	.....
Total .....	173	128	95	94	108	\$617 30	\$674 39	\$469 24



## GREENE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Asbland.....	.....	.....	.....	.....	.....	.....	.....
Athens .....	.....	.....	.....	.....	.....	.....	.....
Cairo .....	.....	.....	.....	.....	.....	.....	.....
Catskill .....	.....	.....	.....	.....	.....	.....	.....
Coxsackie.....	.....	.....	.....	.....	.....	.....	.....
Durham .....	.....	.....	.....	.....	.....	.....	.....
Greenville.....	.....	.....	.....	.....	.....	.....	.....
Halcott .....	.....	.....	.....	.....	.....	.....	.....
Hunter .....	.....	.....	.....	.....	.....	.....	.....
Jewett .....	.....	.....	.....	.....	.....	.....	.....
Lexington.....	.....	.....	.....	.....	.....	.....	.....
New Baltimore.....	.....	.....	.....	.....	.....	.....	.....
Prattsville .....	.....	.....	.....	.....	.....	.....	.....
Windham .....	.....	.....	.....	.....	.....	.....	.....
Total .....	\$491 35	\$512 50	\$6,322 98	\$19,234 40	\$12,492 84	\$13,584 01	\$13,874 99

\* Fines.

HAMILTON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for		Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
							year ending April 30, 1897. (New law.)	year ending April 30, 1897. (New law.)	
Arietta .....	11	5	3	2	3	\$42 00	\$14 75	\$10 75	
Benson .....	.....	.....	.....	.....	.....	6 00	.....	.....	.....
Hope .....	3	2	3	3	2	30 25	6 00	8 50	
Indian Lake.....	13	7	8	7	9	137 30	20 25	24 25	
Lake Pleasant.....	7	4	4	4	4	57 00	15 00	12 00	
Long Lake.....	6	6	3	4	5	27 00	18 75	19 25	
Morehouse .....	2	2	2	2	2	33 00	5 75	6 00	
Wells.....	4	4	.....	2	2	41 00	12 00	.....	
Total .....	46	30	23	24	27	\$373 55	\$92 50	\$80 75	

HAMILTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Arietta .....	\$6 00	\$10 75	\$248 00	\$476 92	\$289 25	\$194 00	\$305 91
Benson .....	.....	.....	.....	.....	.....	.....	.....
Hope .....	9 00	9 00	59 75	194 00	274 83	291 00	232 67
Indian Lake .....	25 50	29 30	275 20	629 77	734 08	741 16	830 71
Lake Pleasant .....	12 00	14 25	140 50	451 66	388 00	388 00	427 42
Long Lake .....	16 25	25 50	143 00	556 24	430 76	417 08	624 49
Morehouse .....	8 25	8 75	22 00	185 92	194 00	225 08	224 59
Wells .....	50	3 25	79 00	388 00	.....	16 18	105 09
Total .....	\$77 50	\$100 80	\$967 45	\$2,882 51	\$2,310 92	\$2,272 50	\$2,750 88



HERKIMER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Columbia .....	3	3	3	3	3	\$3 00	\$6 00	\$6 00
Danube .....	5	1	1	1	1	55 03	2 00	2 00
Fairfield .....	2	.....	2	1	2	18 00	2 50	5 33
Frankfort .....	25	25	22	20	16	57 00	80 43	73 53
German Flatts .....	32	33	35	35	36	108 00	117 68	122 94
Herkimer .....	34	25	26	26	26	78 00	90 60	100 61
Litchfield .....	2	1	2	2	2	9 00	4 00	4 00
Little Falls city .....	69	51	50	54	54	108 00	279 73	295 67
Little Falls .....	.....	1	2	1	2	25 43	2 00	2 67
Manhcm .....	25	18	18	14	13	9 00	66 67	61 43
Newport .....	10	11	9	8	8	39 00	19 90	17 43
Norway .....	1	2	2	2	2	9 00	4 00	3 83
Ohio .....	.....	1	.....	.....	.....	10 00	33	2 00
Russia .....	9	4	5	6	7	5 00	13 87	11 00
Salisbury .....	6	5	5	5	5	18 90	11 33	11 17
Schuyler .....	.....	.....	.....	.....	.....	.....	.....	.....
Stark .....	4	3	3	3	4	11 00	6 20	6 00
Warren .....	3	1	1	1	1	18 00	2 00	2 00
Webb .....	.....	5	6	7	7	.....	15 03	16 50
Wilmurt .....	19	8	5	6	3	62 00	17 00	15 67
Winfield .....	3	4	4	4	4	21 00	6 67	7 00
Total .....	252	202	201	199	196	\$664 33	\$747 94	\$766 78

HERKIMER COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Columbia.....	\$6 00	\$6 00	\$87 00	\$294 00	\$294 00	\$294 00	\$294 00
Danube.....	2 00	4 00	95 00	98 00	98 00	98 00	162 67
Fairfield.....	4 67	4 00	62 00	122 50	194 67	178 66	196 00
Fraunkfort.....	70 00	63 70	2,785 27	3,657 90	3,286 48	3,171 67	2,854 62
German Flatts.....	128 08	131 69	2,019 00	5,533 16	5,582 32	5,771 92	6,044 55
Herkimer.....	151 20	135 80	2,023 67	4,372 73	4,563 14	6,683 80	6,404 20
Litchfield.....	4 00	4 00	36 00	137 67	196 00	196 00	196 00
Little Falls city.....	299 20	329 90	5,585 17	13,106 93	13,595 99	14,060 80	14,990 10
Little Falls.....	2 00	4 33	.....	98 00	130 66	98 00	187 34
Manheim.....	45 64	53 27	950 99	2,750 00	2,776 90	2,061 44	2,068 40
Newport.....	20 17	17 17	371 00	791 77	804 24	746 50	732 84
Norway.....	4 00	4 00	.....	196 00	187 84	196 00	196 00
Ohio.....	.....	.....	.....	16 34	64 67	.....	.....
Russia.....	13 33	12 67	265 00	637 79	472 33	536 67	537 34
Salisbury.....	11 83	10 00	248 10	488 67	513 83	488 17	490 00
Schnyler.....	.....	.....	.....	.....	.....	.....	.....
Stark.....	7 67	6 53	109 00	303 80	294 00	292 33	320 14
Warren.....	2 00	3 50	52 00	98 00	98 00	98 00	96 50
Webb.....	25 67	28 08	.....	603 30	650 18	890 98	980 26
Wilmar.....	11 33	10 00	425 50	758 00	625 99	480 34	356 67
Winfield.....	7 20	7 00	129 00	318 33	343 00	352 80	343 00
Total.....	\$815 99	\$835 64	\$15,243 70	\$34,382 89	\$34,778 24	\$36,696 08	\$37,450 63

JEFFERSON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Adams .....	8	10	4	8	7	\$51 00	\$22 67	\$0 40
Alexandria .....	19	17	15	16	18	36 00	36 20	36 10
Antwerp .....	8	8	8	8	8	51 00	17 17	13 95
Brownville .....	.....	.....	.....	.....	.....	.....	.....	.....
Cape Vincent .....	10	9	11	11	9	61 40	32 67	32 83
Champion .....	.....	.....	.....	.....	.....	6 00	.....	.....
Clayton .....	22	15	14	16	17	33 00	59 67	55 67
Ellisburgh .....	14	12	3	9	9	21 00	21 53	30
Henderson .....	7	8	7	6	6	9 00	12 17	13 43
Hounsfield .....	17	14	15	16	14	63 16	36 07	33 50
Le Ray .....	10	9	9	9	8	18 00	16 50	17 83
Lorraine .....	.....	1	2	1	1	6 00	33	4 67
Lyme .....	.....	.....	.....	.....	.....	18 00	.....	.....
Orleans .....	4	3	3	3	4	39 00	8 83	7 67
Pamelia .....	3	2	2	1	1	18 00	4 50	4 53
Philadelphia .....	4	4	4	4	.....	9 00	7 00	6 10
Rodman .....	.....	.....	.....	1	1	9 00	.....	.....
Rutland .....	5	4	4	4	4	6 20	8 00	8 00
Theresa .....	8	7	4	4	5	18 00	12 16	6 03
Watertown city .....	61	63	67	73	72	407 53	390 48	424 05
Watertown .....	.....	.....	.....	.....	.....	9 00	.....	.....
Wilna .....	27	20	18	21	21	159 53	59 66	63 70
Worth .....	2	1	.....	1	1	9 00	50	.....
Total .....	229	207	190	212	206	\$1,057 82	\$746 11	\$728 76



JEFFERSON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Adams .....	\$2 57	\$16 08	\$554 00	\$1,060 67	\$19 60	\$125 76	\$788 09
Alexandria .....	36 47	39 50	874 00	1,482 13	1,268 89	1,428 54	1,602 19
Antwerp .....	15 53	16 17	294 00	649 49	616 87	686 14	692 16
Brownville .....	.....	.....	.....	.....	.....	.....	.....
Cape Vincent .....	32 50	30 50	333 60	1,567 33	1,575 50	1,592 50	1,486 16
Champion .....	.....	.....	.....	.....	.....	.....	.....
Clayton .....	62 53	62 43	1,041 16	2,673 67	2,361 01	2,564 14	2,725 90
Ellisburgh .....	1 97	16 30	509 00	1,013 47	14 70	96 39	757 03
Henderson .....	13 50	12 00	231 00	596 17	591 57	586 50	588 00
Honnsville .....	35 73	38 48	653 09	1,483 93	1,458 18	1,567 61	1,452 35
Le Ray .....	18 67	17 87	257 00	775 17	748 84	773 00	792 13
Lorraine .....	4 00	2 00	.....	16 34	195 33	179 33	98 00
Lyme .....	.....	.....	.....	.....	.....	.....	.....
Orleans .....	7 84	8 00	85 00	357 84	325 66	333 83	392 09
Pamelia .....	2 00	2 00	107 00	178 83	188 80	98 00	98 00
Philadelphia .....	6 08	.....	221 00	343 00	298 90	298 10	.....
Rodman .....	33	2 00	.....	.....	.....	16 24	98 00
Rutland .....	8 00	8 00	113 80	392 00	392 00	392 00	392 00
Theresa .....	4 20	5 17	192 00	587 84	220 64	205 80	253 58
Watertown city .....	438 41	477 51	7,624 63	18,150 31	20,536 78	21,123 66	21,706 23
Watertown .....	.....	.....	.....	.....	.....	.....	.....
Wilna .....	62 44	71 86	1,284 42	2,844 08	2,804 63	2,826 30	3,121 05
Worth .....	33	2 00	1 00	24 50	.....	16 34	98 00
Total .....	\$753 10	\$827 87	\$14,375 70	\$34,196 77	\$33,717 90	\$34,910 28	\$37,140 87

KINGS COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899 (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Borough of Brooklyn .....	4,702	3,644	3,787	3,777	3,793	\$15,700 00	*	*

\* Cost of collection paid by the State.

KINGS COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law )	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Borough of Brooklyn.....	*	*	\$599,115 89	\$2,079,803 74	\$2,270,070 09	\$2,276,788 33	\$2,275,594 93

\* Cost of collection paid by the State.



LEWIS COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Croghan .....	20	20	18	18	18	\$80 64	\$56 25	\$61 75
Denmark .....	6	7	7	8	5	27 00	25 00	18 30
Diana .....	7	7	8	8	8	18 00	19 50	20 75
Greig .....	6	5	4	4	4	38 06	15 00	17 25
Harrisburgh .....	.....	.....	.....	.....	.....	.....	.....	.....
High Market .....	1	.....	.....	.....	1	12 00	.....	.....
Lewis .....	3	2	2	2	2	24 00	6 00	11 00
Leyden .....	11	11	10	9	8	6 00	31 50	28 25
Lowville .....	14	15	16	17	15	81 00	72 00	76 50
Lyonsdale .....	3	3	.....	.....	.....	9 00	9 00	4 50
Martinsburgh .....	4	5	4	5	5	6 00	16 75	8 14
Montague .....	1	1	1	1	1	9 00	3 00	3 00
New Bremen .....	9	9	6	7	6	35 00	27 00	25 75
Osceola .....	.....	.....	.....	.....	.....	6 00	.....	.....
Pinckney .....	2	2	2	2	2	15 00	5 80	6 00
Turin .....	3	3	2	2	2	13 50	5 50	3 90
Watson .....	6	6	5	5	5	22 00	18 55	21 30
West Turin .....	15	13	14	13	11	36 00	32 68	46 25
Total .....	111	109	99	101	93	\$438 20	\$343 53	\$352 64

LEWIS COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Croghan.....	\$57 25	\$54 00	\$455 23	\$1,718 76	\$1,696 59	\$1,651 08	\$1,596 00
Denmark.....	25 15	18 15	303 00	683 34	508 37	554 86	528 51
Diana.....	20 75	22 50	288 25	630 50	629 24	587 58	660 83
Greig.....	15 00	12 00	160 94	485 00	441 09	451 67	388 00
Harrisburgh.....	.....	.....	.....	.....	.....	.....	.....
High Market.....	2 25	1 50	18 00	.....	.....	6 08	48 50
Lewis.....	11 25	11 50	66 00	194 00	205 67	205 42	205 18
Leyden.....	27 50	22 80	324 00	1,018 50	871 75	822 50	737 20
Lowville.....	81 55	87 87	834 00	2,328 00	2,340 17	2,536 79	2,503 79
Lionsdale.....	.....	.....	91 00	291 00	*145 50	.....	.....
Martinsburgh.....	10 40	15 90	154 00	458 26	263 11	336 27	389 10
Montague.....	3 00	3 00	41 00	97 00	97 00	97 00	97 00
New Bremen.....	20 50	19 00	225 00	873 00	724 24	629 50	531 01
Osceola.....	.....	.....	.....	.....	.....	.....	.....
Pinckney.....	6 50	7 00	47 50	187 53	194 00	193 50	193 00
Turin.....	3 15	3 15	76 50	152 84	101 10	101 85	101 85
Watson.....	15 00	15 00	198 00	591 45	513 70	485 00	485 00
West Turin.....	43 85	36 80	399 00	989 83	1,303 75	1,201 15	1,064 86
Total.....	\$343 10	\$330 17	\$3,681 42	\$10,699 01	\$10,035 28	\$9,860 25	\$9,529 83

\* Fines.

LIVINGSTON COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898 (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Avon .....	17	15	14	16	14	\$112 00	\$63 85	\$70 80
Caledonia.....	8	9	8	8	8	45 00	24 30	25 50
Conesus.....	4	2	2	4	1	12 00	9 25	9 00
Geneseo.....	.....	12	10	10	10	6 00	12 81	45 15
Groveland....	.....	.....	1	1	1	6 00	.....	5 75
Leicester .....	5	4	3	3	3	33 00	12 00	9 00
Lima.....	3	5	.....	1	3	17 00	11 25	.....
Livonia.....	.....	10	8	9	.....	15 00	9 75	24 10
Mt. Morris.....	16	19	18	18	16	15 00	92 80	89 85
North Dansville.....	27	28	25	22	25	160 00	142 17	146 50
Nunda.....	9	8	7	8	8	51 00	22 75	22 00
Ossian.....	.....	.....	.....	.....	.....	9 00	.....	.....
Portage.....	3	2	2	2	.....	33 00	8 75	9 00
Sparta.....	1	1	.....	.....	.....	9 00	3 00	3 00
Springwater .....	.....	.....	.....	.....	.....	.....	.....	.....
West Sparta.....	.....	.....	.....	.....	.....	.....	.....	.....
York .....	18	12	.....	.....	.....	.....	.....	.....
Total .....	111	127	98	102	89	\$547 00	\$444 43	\$459 65



LIVINGSTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Avon.....							
Caledonia.....	\$73 51	\$77 30	\$1,003 00	\$1,947 81	\$2,055 87	\$2,110 25	\$2,247 28
Conesus.....	24 01	24 55	255 00	785 70	749 50	743 08	735 45
Geneseo.....	11 00	10 75	93 00	257 42	224 34	272 33	222 58
Groveland.....	44 30	51 00	.....	414 28	1,426 52	1,432 37	1,499 00
Leicester.....	3 00	3 00	.....	.....	127 59	97 00	97 00
Lima.....	9 00	9 00	133 00	388 00	291 00	291 00	291 00
Livonia.....	50	7 75	78 00	364 75	.....	16 17	250 58
Mt. Morris.....	38 00	.....	.....	315 24	720 92	937 00	.....
North Dansville.....	96 35	94 15	74 50	2,925 54	2,755 15	2,911 15	2,777 51
Nunda.....	124 70	111 55	2,080 00	4,479 33	4,186 84	3,765 30	3,606 79
Ossiah.....	22 30	20 55	218 00	685 58	669 66	654 37	651 95
Portage.....	.....	.....	.....	.....	.....	.....	.....
Sparta.....	14 50	.....	72 00	232 92	241 00	260 50	.....
Springwater.....	.....	.....	21 00	97 00	30 33	.....	.....
West Sparta.....	.....	.....	.....	.....	.....	.....	.....
York.....	.....	.....	688 00	.....	.....	.....	.....
Total.....	\$461 17	\$409 60	\$4,715 50	\$13,920 16	\$13,478 72	\$13,490 52	\$12,379 14

MADISON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Brookfield .....	.....	3	4	5	5	\$3 00	\$2 00	\$14 80
Cazenovia.....	14	10	12	11	11	60 00	40 75	49 25
De Ruyter.....	6	6	6	6	5	27 00	15 55	16 10
Eaton.....	15	13	12	12	12	18 00	34 50	35 00
Fenner.....	.....	.....	.....	.....	.....	.....	.....	.....
Georgetown.....	1	1	1	1	1	15 00	3 00	3 00
Hamilton.....	16	13	16	14	13	170 71	50 05	57 24
Lebanon.....	4	4	3	3	3	60 00	12 85	12 00
Lenox*.....	78	60	24	26	23	169 00	369 49	122 05
Lincoln*.....	.....	.....	1	1	1	.....	4 50	3 00
Madison.....	10	5	5	5	5	21 00	20 00	19 80
Nelson.....	1	1	.....	.....	.....	18 00	3 00	.....
Oneida*.....	.....	3	40	41	39	.....	27 75	285 50
Smithfield.....	5	3	3	4	4	18 00	7 50	7 50
Stockbridge.....	6	5	5	6	6	18 00	18 25	11 50
Sullivan.....	18	13	20	13	14	48 00	35 05	41 20
Total .....	174	140	152	148	142	\$645 71	\$644 24	\$677 91

\* Towns of Lincoln and Oneida erected April 21, 1896, from town of Lenox.

MADISON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Brookfield.....	\$13 05	\$12 45	.....	\$64 67	\$395 20	\$421 95	\$402 55
Cazenovia.....	59 05	47 25	\$441 67	1,317 58	1,442 42	1,675 95	1,527 75
De Ruyter.....	17 30	15 75	463 50	494 45	512 23	509 36	463 42
Eaton.....	34 80	34 50	404 50	1,115 50	1,073 34	1,083 53	1,065 50
Fenner.....	.....	.....	.....	.....	.....	.....	.....
Georgetown.....	3 00	3 00	15 00	97 00	97 00	97 00	97 00
Hamilton.....	53 35	48 75	955 29	1,584 95	1,767 35	1,674 99	1,576 25
Lebanon.....	9 00	9 00	.....	407 15	329 67	291 00	291 00
Lenox*.....	125 90	122 75	2,915 50	11,880 09	3,712 96	3,754 10	3,777 24
Lincoln*.....	4 50	3 00	.....	62 17	97 00	87 17	97 00
Madison.....	22 50	20 30	374 00	513 34	523 54	552 51	523 04
Nelson.....	.....	.....	12 00	97 00	.....	.....	.....
Oneida*.....	298 80	323 90	.....	647 25	9,197 84	9,152 87	10,047 78
Smithfield.....	9 75	11 30	157 00	242 50	242 50	315 25	332 03
Stockbridge.....	18 00	19 25	222 00	481 75	371 83	532 00	522 42
Sullivan.....	57 25	40 00	492 00	1,124 95	1,332 13	1,317 75	1,201 68
Total.....	\$726 25	\$711 20	\$6,452 46	\$20,130 35	\$21,095 01	\$21,465 43	\$21,924 66

\* Towns of Lincoln and Oneida erected April 21, 1896, from town of Lenox.



MONROE COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Brighton.....	12	12	12	12	11	\$72 00	\$10 83	\$12 50
Chili.....	1	.....	.....	.....	.....	12 00	.....	.....
Clarkson.....	3	4	3	3	2	24 00	3 25	3 00
Gates.....	10	9	8	10	12	39 00	10 58	9 50
Greece.....	63	34	40	42	44	108 87	51 08	52 44
Hamlin.....	8	5	5	5	5	45 00	5 02	4 92
Henrietta.....	3	3	2	2	2	36 50	2 58	2 00
Irondequoit.....	32	22	26	22	18	81 00	30 08	31 93
Mendon.....	8	10	10	10	10	48 00	8 98	8 93
Ogden.....	7	6	6	6	1	30 00	5 50	5 50
Parma.....	.....	3	4	4	.....	12 00	33	3 83
Penfield.....	5	4	5	5	5	62 00	4 00	4 92
Perrinton.....	11	10	15	12	12	36 00	17 53	17 93
Pittsford.....	5	7	5	5	5	63 00	6 18	5 00
Riga.....	3	3	3	3	2	15 00	2 58	2 05
Rochester city.....	669	542	544	550	553	6,040 00	2,334 39	2,585 45
Rush.....	2	4	1	3	.....	9 00	4 43	3 00
Sweden.....	16	13	15	13	14	89 47	18 55	22 03
Webster.....	9	9	.....	8	8	45 00	9 17	.....
Wheatland.....	9	7	7	6	6	24 00	8 00	6 63
Total .....	876	707	711	721	710	\$6,891 84	\$2,533 06	\$2,781 56

MONROE COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898 (New law )	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Brighton .....	\$13 02	\$12 00	\$472 32	\$1,072 52	\$1,187 50	\$1,205 32	\$1,121 33
Chili .....	.....	.....	.....	.....	.....	.....	.....
Clarkson .....	3 33	3 00	43 50	263 42	297 00	288 34	213 67
Gates.....	12 08	12 08	256 00	981 09	865 49	971 25	1,087 92
Greece .....	55 02	60 13	651 13	3,932 21	4,365 93	4,380 04	4,728 26
Haulin.....	5 00	5 00	248 34	496 65	436 76	495 00	495 00
Henrietta .....	2 00	2 00	26 00	214 09	198 00	198 00	198 00
Irondequoit .....	31 75	32 17	1,175 50	2,377 42	2,569 78	2,468 28	2,334 51
Mendon .....	8 17	8 35	332 00	870 17	792 74	808 50	743 32
Ogden.....	5 50	05	20 00	544 50	544 50	544 50	4 95
Parma.....	4 25	.....	.....	33 02	354 51	395 75	.....
Penfield .....	5 00	5 83	163 00	396 00	486 75	495 00	494 17
Perrinton .....	19 42	20 93	709 00	1,635 81	1,775 43	1,788 92	1,897 41
Pittsford .....	5 00	5 00	242 00	612 16	495 00	495 00	495 00
Riga.....	2 35	2 10	165 00	247 42	202 95	232 65	207 90
Rochester city.....	2,689 09	2,843 00	77,014 00	221,053 92	247,283 95	251,211 81	257,281 66
Rush .....	3 00	.....	.....	388 91	197 00	297 00	.....
Sweden.....	21 48	21 60	630 53	1,836 45	2,181 31	2,126 85	2,138 40
Webster.....	1 12	9 11	505 00	865 83	.....	111 41	785 06
Wheatland .....	6 00	6 00	282 00	708 66	598 38	594 00	594 00
Total .....	\$2,892 58	\$3,048 35	\$82,935 32	\$238,530 25	\$264,832 98	\$269,107 62	\$274,820 56

MONTGOMERY COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Amsterdam city.....	116	92	96	106	101	\$500 00	\$494 19	\$629 49
Amsterdam.....	14	11	14	14	14	92 40	23 53	27 63
Canajoharie.....	15	17	17	18	15	120 00	56 00	62 33
Charleston.....	4	3	2	3	5	15 00	6 00	4 00
Florida.....	7	6	6	4	5	48 00	10 50	11 67
Glen.....	14	10	12	13	12	30 00	23 83	20 17
Minden.....	30	31	32	31	28	128 75	104 98	101 50
Mohawk.....	23	20	21	25	18	30 00	41 70	35 87
Palatine.....	8	6	7	7	6	78 50	12 67	14 67
Root.....	9	9	7	8	8	61 74	20 83	12 50
St. Johnsville.....	16	12	13	13	10	38 00	38 34	41 50
Total.....	256	217	227	242	222	\$1,142 39	\$832 57	\$961 33



MONTGOMERY COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Amsterdam city.....	\$681 94	\$688 12	\$6,850 00	\$23,598 72	\$28,895 09	\$31,402 31	\$31,967 77
Amsterdam .....	30 67	32 86	692 60	1,078 13	1,220 70	1,294 34	1,351 76
Canajoharie .....	57 17	64 87	1,116 67	2,652 33	2,896 01	2,801 16	2,711 80
Charleston .....	4 33	6 50	77 50	294 00	196 00	212 34	318 51
Florida.....	14 00	8 58	162 00	506 16	488 33	519 34	420 59
Glen.....	24 40	22 37	375 00	992 84	988 17	1,162 31	1,087 62
Minden.....	99 78	98 65	3,261 25	4,760 85	4,731 84	4,806 06	4,738 02
Mohawk.....	42 12	38 77	635 00	1,943 29	1,757 47	1,988 72	1,749 56
Palatine .....	16 20	12 33	276 50	562 34	660 33	768 80	596 00
Root.....	12 83	15 83	388 26	870 84	612 50	566 35	775 84
St. Johnsville .....	45 36	43 50	442 00	1,834 58	1,916 83	2,072 97	1,948 16
Total.....	\$1,028 80	\$1,032 38	\$14,276 78	\$39,094 08	\$44,363 27	\$47,594 70	\$47,665 63

NASSAU COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Hempstead .....	302	202	219	123	140	\$155 00	\$692 62	\$373 35
North Hempstead .....	53	56	54	60	68	99 00	120 01	183 38
Oyster Bay .....	81	106	115	119	115	191 70	208 21	338 13
Total .....	436	364	388	302	323	\$445 70	\$1,020 84	\$894 86

The above towns were part of Queens county, until January 1, 1899, when Nassau county was erected, and the above figures prior to that date, were taken from Queens county.

NASSAU COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Hempstead.....	\$377 10	\$579 93	\$10,044 00	\$27,020 09	\$29,691 70	\$'6,440 44	\$17,207 20
North Hempstead.....	184 43	263 62	3,876 00	5,414 18	5,213 44	7,619 79	8,165 56
Oyster Bay.....	338 13	505 02	7,709 98	9,687 63	10,637 20	16,176 46	15,593 74
Total .....	\$899 66	\$1,348 57	\$21,629 98	\$42,121 90	\$45,542 34	\$40,236 69	\$40,966 50

The above towns were part of Queens county until January 1, 1899, when Nassau county was erected, and the above figures prior to that date were taken from Queens county.



NEW YORK COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96 (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Boroughs of Manhattan and The Bronx.	8,906	7,290	7,752	7,590	7,457	\$134,290 27	Cost of col by the State.	lection paid

NEW YORK COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
	Cost of col- lection paid by the State.		\$1,056,013 10	\$4,894,408 74	\$5,432,732 63	\$5,392,609 35	\$5,359,211 02
Boroughs of Manhattan and The Bronx.....							

NIAGARA COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Cambria .....	.....	1	1	1	.....	\$9 00	\$2 20	\$1 66
Hartland .....	.....	.....	.....	.....	.....	3 00	.....	.....
Lewiston .....	13	13	9	10	10	72 00	29 03	22 87
Lockport city .....	105	89	84	94	88	1,516 25	509 66	565 97
Lockport .....	4	6	6	6	6	27 00	7 33	12 33
New fane .....	.....	.....	.....	.....	.....	6 00	.....	.....
Niagara .....	7	3	5	4	5	66 88	8 00	8 87
Niagara Falls city .....	150	124	124	120	131	825 00	687 92	850 59
North Tonawanda city .....	.....	.....	56	52	53	.....	.....	367 93
Pendleton .....	7	4	5	3	3	29 00	8 33	8 67
Porter .....	10	8	7	8	6	12 00	16 20	16 20
Royalton .....	24	16	18	19	20	81 15	46 64	49 67
Somerseset .....	.....	.....	.....	.....	.....	.....	.....	.....
Wheatfield* .....	94	63	8	10	11	159 06	237 25	17 50
Wilson .....	1	3	3	3	3	54 00	6 00	9 67
Total .....	415	330	326	230	336	\$2,860 28	\$1,558 56	\$1,931 93

\* Portion of this town for the year ending April 30, 1897, set off as the city of North Tonawanda.



NIAGARA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law )	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Cambria.....	\$5 67	.....	.....	\$107 80	\$81 67	\$277 66	.....
Hartland.....	.....	.....	.....	.....	.....	.....	.....
Lewiston.....	21 83	\$22 20	\$308 00	1,280 99	978 80	1,003 17	\$1,062 80
Lockport city.....	584 17	602 83	1,792 75	23,160 75	26,390 68	26,990 83	27,791 34
Lockport.....	14 33	15 83	93 00	359 34	554 34	635 67	592 51
Newfane.....	.....	.....	.....	.....	.....	.....	.....
Niagara.....	10 83	11 83	173 46	367 00	434 46	430 81	529 84
Niagara Falls city.....	815 90	877 52	7,252 00	32,833 10	39,233 58	38,374 93	40,227 43
North Tonawanda city.....	341 20	336 70	.....	.....	14,912 07	13,893 80	14,231 63
Pendleton.....	6 00	7 33	181 00	400 00	357 99	294 00	301 01
Porter.....	15 67	14 00	368 00	793 80	768 80	767 66	661 00
Royalton.....	51 18	49 60	621 35	2,268 36	2,416 99	2,466 32	2,405 40
Somerset.....	.....	.....	.....	.....	.....	.....	.....
Wheatfield*.....	21 50	22 00	2,314 33	11,187 77	782 50	1,011 83	1,078 00
Wilson.....	9 67	10 00	46 00	294 00	365 33	332 00	398 34
Total.....	\$1,897 95	\$1,969 84	\$13,149 89	\$73,052 91	\$87,277 21	\$86,478 71	\$89,189 30

\* Portion of this town for the year ending April 30, 1897, set off as the city of North Tonawanda.

ONEIDA COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Annsville.....	6	4	3	5	5	\$18 00	\$9 00	\$6 00
Augusta.....	9	8	7	7	8	27 00	15 50	13 20
Ava.....	1	1	.....	1	1	9 00	1 67	.....
Boonville.....	16	15	18	18	17	36 00	48 58	61 13
Bridgewater.....	2	3	3	3	3	9 00	7 33	6 17
Camden.....	11	11	11	11	10	75 00	39 00	39 00
Deerfield.....	5	6	5	4	4	18 00	8 33	11 33
Florence.....	4	4	3	4	4	18 00	8 00	6 00
Floyd.....	2	2	.....	.....	.....	9 00	4 00	.....
Forestport.....	12	10	11	13	9	27 00	21 83	28 33
Kirkland.....	20	17	17	19	23	75 00	52 40	55 70
Lee.....	5	4	5	5	6	18 00	7 67	10 00
Marcy.....	1	1	1	1	1	9 00	2 00	2 00
Marshall.....	3	2	1	2	1	18 00	4 40	3 68
New Hartford.....	10	10	9	9	12	75 00	21 53	20 00
Paris.....	7	9	10	10	11	18 00	17 00	19 50
Remsen.....	3	5	5	4	4	9 00	10 67	10 00
Rome city.....	106	52	62	62	65	650 00	290 30	374 70
Sangerfield.....	16	11	13	14	12	36 00	41 00	43 20
Steuben.....	.....	.....	.....	.....	.....	9 00	.....	.....
Trenton.....	16	10	10	10	13	36 00	21 37	21 17
Utica city.....	455	295	300	284	284	2,541 50	1,696 74	2,060 25
Vernon.....	9	7	7	7	8	18 00	14 17	13 20
Verona.....	22	15	14	14	13	45 00	34 16	21 73
Vienna.....	15	7	6	7	6	27 00	31 67	30 03
Western.....	9	6	3	4	3	18 00	13 00	7 00
Westmoreland.....	2	3	3	2	1	9 00	3 66	5 83
Whitestown.....	22	17	17	18	17	36 00	44 31	53 00
Total.....	789	535	544	538	541	\$3,893 50	\$2,469 29	\$2,922 15

ONEIDA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Anusville.....	\$8 33	\$9 66	\$142 00	\$382 67	\$294 00	\$408 34	\$473 67
Augusta.....	13 00	14 33	238 00	676 17	646 80	637 00	702 34
Ava.....	1 00	1 83	21 00	81 66	.....	49 00	39 84
Boonville.....	52 60	55 93	351 50	2,363 50	2,553 86	2,477 39	2,582 40
Bridgewater.....	7 00	6 00	51 00	284 34	285 50	293 00	294 00
Camden.....	37 60	34 53	1,137 50	1,911 00	1,911 00	1,842 40	1,558 81
Deerfield.....	8 83	9 50	132 00	408 35	497 01	357 84	390 50
Florence.....	8 20	8 00	102 00	392 00	294 00	401 80	392 00
Floyd.....	.....	.....	51 00	196 00	.....	.....	.....
Forestport.....	26 35	23 77	456 33	1,061 50	1,113 36	1,141 12	1,031 22
Kirkland.....	60 00	64 37	1,105 00	2,505 10	2,579 30	2,823 34	3,020 64
Lee.....	10 33	11 17	132 90	375 67	456 68	489 66	480 50
Mary.....	2 00	2 00	21 00	98 00	98 00	98 00	98 00
Marshall.....	2 37	7 37	232 00	215 60	96 32	115 97	269 29
New Hartford.....	19 83	22 17	1,425 00	996 81	921 67	913 51	1,027 85
Paris.....	20 03	20 67	262 00	833 00	913 83	939 97	1,012 66
Remsen.....	10 00	8 00	18 00	497 66	490 00	473 33	392 00
Rome city.....	380 90	401 22	2,511 00	13,778 67	17,343 64	18,189 11	18,663 78
Sangerfield.....	45 54	41 83	595 00	1,859 00	2,116 80	2,221 13	2,008 17
Steuben.....	.....	.....	.....	.....	.....	.....	.....
Trenton.....	23 53	22 50	371 12	996 96	920 51	1,036 48	1,044 19
Utica city.....	1,982 05	1,986 75	28,460 53	80,415 09	95,302 26	92,787 16	91,079 93
Vernon.....	13 00	13 17	308 96	644 16	646 80	637 00	645 17
Verona.....	27 60	30 66	530 00	1,465 84	1,064 95	1,219 06	1,327 69
Vienua.....	32 00	29 20	393 00	943 35	1,088 49	984 72	922 50
Western.....	7 67	6 00	237 00	620 33	343 00	375 66	294 00
Westmoreland.....	7 17	2 00	7 00	179 68	285 84	234 49	98 00
Whitestown.....	57 70	49 50	609 00	2,146 51	2,163 67	2,485 62	2,425 50
Total.....	\$2,864 63	\$2,882 13	\$39,899 94	\$116,328 62	\$134,427 29	\$133,642 10	\$132,324 65



ONONDAGA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Camillus.....	9	10	14	10	8	\$72 00	\$8 50	\$12 17
Cicero.....	8	6	7	5	7	39 40	7 08	8 08
Clay.....	10	7	6	7	8	33 64	7 58	6 42
DeWitt.....	40	36	39	35	36	81 00	60 29	56 70
Elbridge.....	24	19	21	16	17	108 00	26 46	29 13
Fabius.....	.....	2	3	3	3	11 00	33	2 05
Geddes.....	33	29	29	30	29	108 00	57 53	68 17
Lafayette.....	2	2	3	2	2	9 00	2 00	2 25
Lysander.....	15	14	19	18	19	123 00	26 87	29 28
Manlius.....	26	22	33	20	20	90 50	27 97	29 52
Marcellus.....	8	7	8	9	8	18 00	6 50	6 88
Onondaga.....	21	21	24	21	21	70 00	22 10	23 37
Otisco.....	4	1	3	3	3	27 67	1 00	3 00
Pompey.....	5	5	5	5	4	9 00	4 68	4 92
Salina.....	33	29	28	26	27	57 00	37 00	36 52
Skaneateles.....	3	13	15	14	12	36 00	16 93	19 33
Spafford.....	3	2	2	2	2	27 00	2 00	2 00
Syracuse city.....	706	467	400	469	462	5,037 07	1,945 53	2,289 03
Tully.....	4	3	3	3	5	18 00	3 42	3 42
Van Buren.....	9	9	7	10	12	99 00	10 75	3 88
Total.....	962	704	729	708	705	\$6,074 28	\$2,274 52	\$2,636 12

ONONDAGA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Camillus .....	\$12 83	\$11 02	\$356 00	\$841 51	\$1,179 51	\$1,028 84	\$773 98
Cicero .....	8 42	8 08	240 60	584 61	700 26	633 26	683 59
Clay .....	8 33	8 67	218 86	700 75	560 25	716 67	716 33
DeWitt .....	64 28	59 62	1,030 50	5,576 38	5,221 67	5,391 16	5,377 04
Elbridge .....	35 17	27 65	1,012 30	2,403 12	2,684 23	2,656 48	2,387 35
Fabius .....	2 05	2 38	.....	33 01	202 95	202 95	210 95
Geddes .....	72 75	69 08	1,342 00	5,295 83	5,523 53	5,002 30	5,264 25
Lafayette .....	2 00	1 83	51 00	198 00	222 75	198 00	181 50
Lysander .....	29 94	31 08	764 00	2,466 05	2,899 06	2,821 72	2,968 93
Manlius .....	31 45	29 45	2,329 50	2,643 70	2,856 34	2,521 89	2,598 90
Marcellus .....	8 05	7 72	482 00	643 50	681 45	796 95	688 95
Onondaga .....	23 47	33 95	1,173 40	2,046 23	2,279 96	2,056 54	2,869 38
Otisco .....	3 00	3 00	92 33	99 00	297 00	297 00	297 00
Pompey .....	5 00	4 08	166 00	463 65	486 75	436 67	395 91
Salina .....	35 58	51 60	898 00	3,504 68	3,415 16	3,131 09	4,425 09
Skaneateles .....	20 68	22 08	4 00	1,676 40	1,836 92	1,947 65	1,842 50
Spafford .....	2 00	2 00	60 50	198 00	198 00	198 00	198 00
Syracuse city .....	2,328 54	2,298 67	91,892 93	182,907 23	206,897 64	203,817 12	201,751 36
Tully .....	3 50	4 92	102 00	271 58	279 91	263 17	411 74
Van Buren .....	5 50	7 33	563 50	1,064 25	383 62	494 50	676 01
Total .....	\$2,702 54	\$2,684 21	\$102,779 42	\$213,617 48	\$238,806 96	\$234,611 96	\$234,718 76

ONTARIO COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Bristol.....	.....	.....	.....	.....	.....	\$9 00	.....	\$6 00
Canadice.....	.....	.....	.....	.....	.....	6 00	.....	.....
Canandaigua.....	32	28	27	27	23	90 00	\$250 35	231 90
East Bloomfield.....	3	3	6	4	8	65 00	10 25	9 35
Farmington.....	.....	.....	.....	.....	.....	9 00	.....	.....
Geneva city *.....	.....	.....	.....	52	52	.....	.....	20
Geneva.....	85	53	51	1	.....	564 00	382 85	406 40
Gorham.....	2	2	2	2	4	18 00	6 00	6 00
Hopewell.....	.....	.....	.....	.....	.....	12 00	.....	.....
Manchester.....	12	12	12	12	.....	6 00	44 75	34 17
Naples.....	1	3	4	5	.....	9 00	11 88	9 75
Phelps.....	8	10	7	7	8	45 00	39 75	27 17
Richmond.....	.....	.....	.....	.....	.....	.....	.....	.....
Seneca.....	.....	.....	.....	.....	.....	30 00	.....	.....
South Bristol.....	2	2	2	1	1	27 25	10 00	10 00
Victor.....	1	7	6	6	5	21 00	18 25	16 76
West Bloomfield.....	.....	.....	.....	.....	.....	9 00	.....	.....
Total .....	146	120	117	117	106	\$920 25	\$774 08	\$757 70

\* City of Geneva erected January 1, 1898, from town of Geneva.



ONTARIO COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Bristol.....	.....	.....	.....	.....	*\$194 00	.....	.....
Canadice.....	.....	.....	.....	.....	.....	.....	.....
Canandaigua.....	\$138 57	\$143 60	\$2,129 67	\$7,619 65	7,248 10	\$6,714 76	\$6,628 06
East Bloomfield.....	6 10	22 87	120 00	327 25	305 65	298 90	1,120 48
Farmington.....	.....	.....	.....	.....	.....	.....	.....
Geneva city†.....	297 20	289 13	.....	.....	9 80	12,729 46	12,450 87
Geneva.....	2 50	.....	2,731 06	11,770 50	12,298 61	122 50	.....
Gorham.....	4 00	5 50	42 00	194 00	194 00	196 00	269 51
Hopewell.....	.....	.....	.....	.....	.....	.....	.....
Manchester.....	24 37	11 80	104 02	1,255 26	1,082 50	1,118 96	*578 20
Naples.....	7 16	10 87	41 00	383 95	315 25	351 18	507 46
Phelps.....	18 20	22 20	235 00	1,285 25	842 83	891 80	1,087 80
Richmond.....	.....	.....	.....	.....	.....	.....	.....
Seneca.....	.....	.....	.....	.....	.....	.....	.....
South Bristol.....	4 75	4 83	52 75	231 68	240 01	132 75	128 50
Victor.....	12 43	10 50	.....	590 08	536 57	550 90	447 83
West Bloomfield.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$515 28	\$521 30	\$5,455 50	\$23,657 62	\$23,267 32	\$23,107 21	\$23,218 71

\* Fines.

† City of Geneva erected January 1, 1898, from town of Geneva.

ORANGE COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Blooming Grove.....	.....	3	3	5	-2	\$39 00	\$0 70	\$4 10
Chester .....	.....9	9	9	9	10	27 00	30 88	28 10
Cornwall.....	.....	.....	2	2	.....	6 75	.....	20
Crawford.....	.....5	5	58	6	5	12 60	11 33	10 33
Deer Park.....	92	61	26	57	57	117 00	323 47	287 94
Goshen.....	28	25	.....	28	26	150 00	87 17	101 53
Greenville.....	1	2	.....	1	1	9 00	2 83	.....
Hamptonburgh .....	5	6	5	5	5	28 00	8 83	10 17
Highlands.....	32	25	24	21	19	147 00	50 93	88 27
Middletown city.....	77	64	66	65	61	400 00	362 59	440 15
Minisink .....	3	6	.....	5	4	6 00	10 33	.....
Monroe .....	9	9	9	10	9	9 00	14 37	15 60
Montgomery.....	21	20	21	22	20	84 00	54 75	58 76
Mount Hope.....	3	4	4	3	3	9 60	7 00	7 00
Newburgh .....	20	17	18	18	17	55 00	36 87	37 65
Newburgh city.....	168	140	143	133	131	1,190 67	898 17	876 17
New Windsor .....	21	17	18	16	16	93 00	34 00	35 33
Tuxedo.....	4	3	5	5	5	.....	5 00	7 67
Wallkill .....	8	5	6	6	4	33 75	17 50	20 83
Warwick .....	27	29	29	34	34	152 38	67 07	79 20
Wayayanda .....	.....	.....	.....	.....	.....	39 00	.....	.....
Woodbury.....	.....	4	5	5	8	18 00	1 33	11 83
Total .....	533	454	456	456	433	\$2,626 75	\$2,025 12	\$2,120 83

ORANGE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)		Net receipts for year ending April 30, 1897. (New law.)		Net receipts for year ending April 30, 1898. (New law.)		Net receipts for year ending April 30, 1899. (New law.)		Net receipts for year ending April 30, 1900. (New law.)	
Blooming Grove.....	\$5 60	.....	.....	.....	\$34 31	.....	\$200 90	.....	\$274 40	.....	-\$16 68	.....
Chester.....	28 10	.....	\$29 77	.....	1,506 62	.....	1,376 90	.....	1,376 90	.....	1,458 56	.....
Corrwall.....	20	.....	8 00	.....	.....	.....	9 80	.....	9 80	.....	*392 00	.....
Crawford.....	10 17	.....	13 17	.....	497 01	.....	489 67	.....	498 16	.....	586 82	.....
Deer Park.....	279 20	.....	297 74	.....	14,874 88	.....	13,500 39	.....	13,130 80	.....	13,763 92	.....
Goshen.....	101 67	.....	103 33	.....	4,246 17	.....	4,541 80	.....	4,565 02	.....	4,471 69	.....
Greenville.....	83	.....	4 00	.....	138 84	.....	.....	.....	40 84	.....	104 33	.....
Hamptonburgh.....	10 00	.....	8 83	.....	432 85	.....	489 83	.....	490 00	.....	432 84	.....
Highlands.....	87 30	.....	74 20	.....	2,404 07	.....	4,191 72	.....	3,852 70	.....	3,444 14	.....
Middletown city.....	446 30	.....	412 83	.....	17,377 56	.....	19,384 03	.....	19,127 90	.....	18,128 83	.....
Minisink.....	4 67	.....	8 00	.....	473 01	.....	.....	.....	228 67	.....	392 00	.....
Monroe.....	16 27	.....	21 53	.....	695 63	.....	743 57	.....	797 06	.....	1,030 14	.....
Montgomery.....	56 77	.....	56 63	.....	2,591 08	.....	2,696 24	.....	2,781 56	.....	2,675 03	.....
Monnt Hope.....	6 00	.....	6 00	.....	343 00	.....	343 00	.....	294 00	.....	294 00	.....
Newburgh.....	43 17	.....	40 00	.....	1,710 70	.....	1,669 85	.....	1,806 85	.....	1,768 35	.....
Newburgh city.....	889 27	.....	805 45	.....	41,847 83	.....	41,169 68	.....	39,944 91	.....	37,900 40	.....
New Windsor.....	34 00	.....	34 17	.....	1,666 00	.....	1,681 34	.....	1,591 00	.....	1,540 83	.....
Tuxedo.....	9 83	.....	14 83	.....	245 00	.....	375 66	.....	448 51	.....	643 51	.....
Wallkill.....	21 00	.....	18 00	.....	641 84	.....	729 17	.....	729 00	.....	607 01	.....
Warwick.....	83 10	.....	88 89	.....	3,151 93	.....	3,447 47	.....	3,471 89	.....	3,863 63	.....
Wawayanda.....	4 00	.....	.....	.....	.....	.....	.....	.....	*196 00	.....	.....	.....
Woodbury.....	10 40	.....	16 90	.....	65 35	.....	571 50	.....	509 60	.....	719 77	.....
Total.....	\$2,147 85	.....	\$2,062 27	.....	\$94,943 68	.....	\$97,612 52	.....	\$96,165 57	.....	\$94,201 12	.....

\* Fines.



ORLEANS COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Albion.....	24	18	18	17	18	\$135 00	\$101 84	\$101 10
Barre.....	.....	.....	.....	.....	.....	9 00	.....	.....
Carlton.....	5	3	.....	.....	.....	35 20	11 50	.....
Clarendon.....	1	2	.....	1	1	9 00	6 00	.....
Gaines.....	.....	.....	.....	.....	.....	9 00	.....	.....
Kendall.....	3	.....	2	2	.....	9 00	.....	5 75
Murray.....	14	1	3	1	1	9 00	8 50	9 75
Ridgeway.....	28	10	2	14	16	72 50	58 85	30
Shelby.....	.....	23	25	26	25	51 00	117 10	121 00
Yates.....	.....	1	1	1	1	18 00	25	3 00
Total.....	75	58	51	62	62	\$356 70	\$304 40	\$240 90

ORLEANS COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Albion .....	\$93 60	\$92 95	\$1,290 00	\$3,267 74	\$3,218 89	\$2,976 40	\$3,005 38
Barre .....	.....	.....	.....	.....	.....	.....	.....
Carlton .....	.....	.....	164 80	305 16	.....	.....	.....
Clarendon .....	25	3 00	.....	194 00	.....	8 09	97 00
Gaines .....	6 00	.....	.....	.....	185 92	194 00	.....
Kendall .....	8 50	8 50	121 00	191 50	256 92	183 16	183 16
Murray .....	5 74	71 05	501 50	1,765 30	9 70	185 55	2,147 29
Ridgeway .....	140 55	124 25	1,268 19	3,786 23	3,912 33	4,161 13	4,017 42
Shelby .....	3 00	3 00	.....	8 09	97 00	97 00	97 00
Yates .....	.....	.....	.....	.....	.....	.....	.....
Total .....	\$257 64	\$302 75	\$3,345 49	\$9,518 02	\$7,680 76	\$7,805 33	\$9,547 25

OSWEGO COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Albion.....	5	3	3	3	4	\$24 00	\$6 00	\$4 00
Amboy.....	2	2	2	2	2	18 00	3 00	4 00
Boylston.....	.....	.....	.....	.....	.....	9 00	.....	.....
Constantia.....	12	7	10	11	9	7 00	15 17	21 83
Granby.....	16	12	12	12	14	108 00	48 83	45 83
Hannibal.....	1	1	1	1	1	9 00	03	10
Hastings.....	12	10	12	11	11	39 20	16 83	22 67
Mexico.....	7	6	8	8	8	.....	20 73	20 20
New Haven.....	3	1	.....	.....	.....	18 00	2 00	.....
Orwell.....	.....	.....	.....	.....	.....	9 00	.....	.....
Oswego.....	.....	2	4	4	3	18 00	67	11 83
Oswego city.....	152	95	103	104	114	760 00	576 28	716 57
Palermo.....	.....	.....	1	1	1	9 00	.....	50
Parish.....	10	6	6	5	6	12 00	9 00	9 67
Redfield.....	2	2	1	1	1	9 00	4 00	4 00
Richland.....	16	12	12	12	13	74 65	32 87	32 66
Sandy Creek.....	8	8	7	8	8	15 00	13 00	13 04
Schroeppeel.....	12	11	8	9	11	27 00	30 67	20 17
Scriba.....	.....	.....	.....	.....	.....	9 00	.....	.....
Volney.....	19	19	20	22	21	108 00	69 53	75 65
West Monroe.....	1	.....	.....	.....	.....	9 00	.....	.....
Williamstown.....	4	3	3	3	3	57 00	5 00	5 00
Total.....	282	200	213	217	230	\$1,348 85	\$853 61	\$1,007 72



OSWEGO COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Albion .....	\$4 00	\$6 53	\$165 00	\$294 00	\$196 00	\$171 00	\$278 47
Amboy .....	4 00	4 00	42 00	147 00	196 00	196 00	196 00
Boylston .....	.....	.....	.....	.....	.....	.....	.....
Constantia .....	21 43	21 60	338 00	684 83	961 50	925 25	950 07
Granby .....	48 17	47 83	611 41	2,192 84	2,129 16	2,193 49	2,343 83
Hannibal .....	10	10	.....	1 64	4 90	4 90	4 90
Hastings .....	22 37	22 00	412 30	824 84	969 00	1,045 96	1,019 68
Mexico .....	27 67	24 17	.....	924 27	931 48	1,080 68	1,059 17
New Haven .....	.....	.....	.....	98 00	.....	.....	.....
Orwell .....	.....	.....	.....	.....	.....	.....	.....
Oswego .....	13 17	14 00	.....	32 67	500 67	511 82	494 34
Oswego city .....	740 04	765 42	14,808 76	27,504 28	32,761 74	33,737 10	35,084 62
Palermo .....	2 00	2 00	.....	.....	24 50	98 00	98 00
Parish .....	9 17	10 00	278 00	441 00	465 33	440 82	490 00
Redfield .....	2 00	2 00	51 00	196 00	187 66	98 00	98 00
Richland .....	29 63	33 30	781 35	1,552 13	1,392 34	1,402 04	1,581 70
Sandy Creek .....	13 33	13 20	345 00	637 00	584 89	603 34	646 80
Schroeppe! .....	27 53	23 25	913 00	1,444 34	929 84	1,049 14	1,024 67
Scriba .....	.....	.....	.....	.....	.....	.....	.....
Volney .....	81 46	97 27	2,352 00	3,140 47	3,539 76	3,425 21	3,782 73
West Monroe .....	.....	.....	21 00	.....	.....	.....	.....
Williamstown .....	5 00	5 00	83 00	245 00	245 00	245 00	245 00
Total .....	\$1,051 07	\$1,091 67	\$21,201 82	\$40,360 31	\$46,019 77	\$47,227 75	\$49,397 98

OTSEGO COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Burlington .....	3	4	3	3	3	\$18 00	\$8 25	\$9 75
Butternuts .....	2	1	.....	.....	.....	18 00	6 00	.....
Cherry Valley .....	7	6	5	5	5	46 00	15 00	14 00
Decatur .....	.....	.....	.....	.....	.....	12 00	.....	.....
Edmeston .....	9	8	6	6	6	43 00	17 13	18 90
Exeter .....	6	4	4	3	4	12 00	12 42	13 40
Hartwick .....	5	5	.....	5	6	24 35	11 55	.....
Laurens .....	4	4	.....	2	4	48 00	11 50	.....
Maryland .....	5	4	4	4	4	27 00	13 80	12 30
Middlefield .....	6	6	6	4	5	45 00	10 50	13 30
Milford .....	5	5	5	5	6	21 30	15 00	15 00
Morris .....	4	4	4	5	3	12 00	9 00	9 00
New Lisbon .....	2	2	.....	1	1	18 00	6 00	.....
Oneonta .....	32	32	31	30	26	170 00	241 30	233 05
Otego .....	.....	5	.....	.....	.....	9 00	13 50	.....
Otsego .....	22	19	21	24	18	63 00	101 65	100 25
Pittsfield .....	3	2	1	1	2	9 00	6 00	6 00
Plainfield .....	.....	1	1	1	1	9 00	2 75	3 00
Richfield .....	16	12	11	14	6	33 00	69 05	73 94
Roseboom .....	4	3	3	2	2	18 00	9 00	9 00
Springfield .....	7	4	4	4	4	24 00	12 25	12 30
Unadilla .....	9	9	9	9	9	45 00	27 05	22 35
Westford .....	2	1	1	1	1	18 00	3 00	3 00
Worcester .....	7	7	6	6	6	57 40	20 05	20 50
Total .....	160	148	125	135	122	\$800 05	\$641 75	\$589 04

OTSEGO COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Burlington .....	\$9 50	\$9 50	\$72 00	\$266 75	\$265 25	\$265 49	\$282 17
Butternuts .....	.....	.....	37 00	185 66	.....	.....	.....
Cherry Valley .....	14 50	15 25	278 50	485 00	394 34	418 84	418 09
Decatur .....	.....	.....	.....	.....	.....	.....	.....
Edmeston .....	17 65	17 62	162 00	541 21	511 10	445 68	532 38
Exeter .....	12 15	12 25	155 50	301 75	349 94	301 19	337 76
Hartwick .....	8 29	25 15	125 65	373 45	.....	267 97	696 53
Laurens .....	1 00	11 50	68 00	371 84	.....	32 34	371 83
Maryland .....	22 30	12 30	123 00	437 87	397 70	421 05	397 70
Middlefield .....	12 50	12 50	135 00	339 51	430 03	387 50	404 17
Milford .....	16 00	15 55	128 70	485 00	485 00	484 00	502 78
Morris .....	9 12	9 00	108 00	291 00	291 00	295 05	286 83
New Lisbon .....	50	3 00	42 00	194 00	.....	16 17	97 00
Oneonta .....	206 80	207 40	2,603 75	7,368 72	6,960 29	6,486 54	6,014 27
Otsego .....	.....	.....	.....	436 50	.....	.....	.....
Pittsfield .....	107 88	103 30	697 00	3,053 35	3,116 42	3,404 63	3,025 45
Plainfield .....	5 00	6 00	52 25	194 00	119 00	128 34	194 00
Richfield .....	3 00	3 00	.....	88 92	97 00	97 00	97 00
Roseboom .....	74 36	65 55	447 00	1,924 29	1,876 06	1,933 58	1,636 11
Springfield .....	6 00	6 00	102 00	291 00	291 00	194 00	194 00
Unadilla .....	12 00	12 00	148 50	387 75	397 70	388 00	388 00
Westford .....	19 60	21 80	330 00	849 62	697 65	633 73	696 54
Worcester .....	3 00	3 00	42 00	97 00	97 00	97 00	97 00
Total .....	\$579 65	\$589 67	\$6,075 45	\$19,604 14	\$17,364 31	\$17,279 60	\$17,251 61



PUTNAM COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Carmel .....	15	17	13	13	13	\$36 00	\$40 00	\$33 30
Kent .....	3	1	.....	1	1	19 00	3 00	.....
Patterson .....	4	4	4	4	4	6 00	12 30	12 30
Phillipstown .....	26	19	17	21	21	68 00	86 85	74 00
Putnam Valley .....	1	1	.....	.....	.....	33 00	3 00	.....
South East .....	12	13	11	13	8	62 67	34 73	49 80
Total .....	61	55	45	52	47	\$224 67	\$179 88	\$169 40

PUTNAM COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Carmel .....	\$42 05	\$34 35	\$620 25	\$1,293 32	\$1,076 70	\$1,301 29	\$1,060 67
Kent .....	25	3 00	59 33	97 00	.....	8 09	97 00
Patterson .....	12 00	12 00	244 00	397 70	397 70	388 00	388 00
Phillipstown .....	99 30	91 75	666 50	2,520 66	2,326 00	2,985 69	2,866 59
Putnam Valley .....	.....	.....	41 25	97 00	.....	...	.....
South East .....	56 75	44 10	737 33	1,072 77	1,610 20	1,616 16	1,392 56
Total .....	\$210 35	\$185 20	\$2,368 66	\$5,478 45	\$5,410 60	\$6,299 23	\$5,804 82

QUEENS COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900 (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Borough of Queens .....	1,206	1,030	1,086	1,160	1,141	\$4,199 36	\$4,139 49	\$4,493 58



QUEENS COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending		Cost of collection under county treasurer for year ending		Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
	April 30, 1899. (New law.)	April 30, 1900. (New law.)	April 30, 1899. (New law.)	April 30, 1900. (New law.)					
Borough of Queens .....	\$6,162 30	\$6,210 58	\$43,424 61	\$191,854 71	\$209,554 45	\$271,660 82	\$275,358 79		

RENSSELAER COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Berlin .....	5	5	6	7	9	\$15 00	\$5 75	..... \$6 75
Brunswick.....	5	6			4	11 00	6 00	..... 3 77
East Greenbush.....	5	4	5	6		70 00	4 00	.....
Grafton.....	3	1				27 00	2 10	.....
Hoosick.....	60	43	43	52	44	600 00	84 52	..... 78 21
Lansingburgh .....	90	51	51	52	44	158 00	169 82	..... 163 29
Nassau .....	16	12	12	9	11	71 85	12 00	..... 10 55
North Greenbush.....	16	17	17	18	13	54 00	23 08	..... 23 46
Petersburgh .....	5	5				24 00	5 10	.....
Pittstown.....	21	15				121 75	16 42	.....
Poestenkill .....	7	2			3	96 00	4 00	.....
Rensselaer city.....	68	46		43	40	207 60	123 98	..... 131 05
Sand Lake.....	12	12	10	11	10	43 40	12 12	..... 13 67
Schaghticoke .....	10	11	12	12	11	97 43	17 82	..... 20 71
Schodack.....	26	14	16	15	14	98 50	14 25	..... 14 37
Stephentown .....	4	4	3	3	4	40 00	2 42	..... 2 68
Troy city .....	555	376	374	363	339	1,762 66	1,474 98	..... 1,644 14
Total .....	908	624	595	591	555	\$3,498 19	\$1,978 36	..... \$2,112 65

RENSSELAER COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Berlin.....	.....	.....	\$97 00	\$502 58	.....	.....	.....
Brunswick.....	\$7 58	\$7 33	139 00	594 00	\$659 91	\$692 42	\$726 01
East Greenbush.....	6 00	5 50	65 00	396 00	372 90	544 01	477 84
Gralton.....	.....	.....	38 00	199 56	.....	.....	.....
Hoosick.....	92 78	97 50	1,287 12	7,817 13	7,610 12	8,827 24	9,310 82
Lansingburgh.....	163 60	154 23	2,436 50	15,658 49	15,174 23	14,504 73	13,752 44
Nassau.....	9 50	9 92	412 32	1,146 33	1,002 78	890 50	940 08
North Greenbush.....	21 42	21 58	1,226 00	2,110 25	2,101 53	2,120 25	1,828 44
Petersburgh.....	5 00	50	126 00	504 90	.....	*495 00	*49 50
Pittstown.....	.....	5 21	435 75	1,491 91	.....	.....	507 29
Poestenkill.....	.....	1 50	114 00	345 99	.....	.....	148 50
Rensselaer city.....	125 50	124 90	1,694 90	11,774 35	12,523 95	12,124 50	11,815 10
Sand Lake.....	12 33	12 10	316 60	1,132 88	1,036 33	1,104 34	1,047 91
Schaghticoke.....	17 22	19 13	902 57	1,763 85	1,881 30	1,704 45	1,785 87
Schodack.....	14 33	17 00	471 50	1,344 08	1,422 30	1,419 00	1,499 67
Stephentown.....	3 10	3 08	80 00	239 25	265 65	306 90	305 26
Troy city.....	1,522 70	1,406 75	13,027 85	138,969 04	153,952 93	140,671 87	132,467 82
Total.....	\$2,001 06	\$1,886 23	\$22,870 11	\$185,990 59	\$198,006 93	\$185,405 21	\$176,662 55

\* Fines.



RICHMOND COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Borough of Richmond .....	543	426	427	411	433	\$2,419 75	\$3,666 17	\$3,541 62

Special Deputy Commissioner appointed May 1, 1898.

RICHMOND COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Borough of Richmond.....	*	*	\$38,364 33	\$108,526 41	\$106,125 13	\$106,918 44	\$111,153 50

\* Cost of collection paid by the State.

ROCKLAND COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Clarkstown .....	46	39	45	43	42	\$169 00	\$118 50	\$144 60
Haverstraw .....	75	49	50	54	57	138 00	333 53	321 55
Orangetown .....	74	66	64	69	66	167 00	322 04	300 15
Ramapo.....	13	21	.....	20	26	60 00	73 90	.....
Stony Point.....	28	21	20	24	21	30 00	64 37	72 25
Total .....	236	196	179	210	212	\$564 00	\$912 34	\$838 55



ROCKLAND COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Clarkstown .....	\$161 25	\$140 30	\$1,377 68	\$3,639 84	\$4,242 09	\$4,647 09	\$4,311 38
Haverstraw .....	343 45	376 11	2,838 88	10,500 65	10,213 46	10,429 89	11,702 64
Orangetown .....	325 13	329 80	3,408 50	9,556 32	9,446 50	9,954 04	10,096 89
Ramapo .....	41 38	106 45	583 33	2,331 10	.....	1,337 79	3,441 89
Stony Point .....	74 62	75 05	810 00	1,956 48	2,052 76	2,129 55	2,118 29
Total.....	\$945 83	\$1,027 71	\$9,018 39	\$27,984 39	\$25,954 81	\$28,498 36	\$31,671 09

ST. LAWRENCE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Brasher.....	9	12	14	13	14	\$36 00	\$18 67	\$26 03
Canton.....	16	18	16	17	18	63 00	55 83	46 70
Clare.....	2	1	1	1	.....	6 00	2 00	1 83
Clifton.....	8	6	.....	4	10	82 08	13 03	.....
Colton.....	7	7	6	7	7	36 00	12 50	11 00
De Kalb.....	.....	.....	.....	.....	.....	15 00	.....	.....
De Peyster.....	1	1	1	1	1	18 00	2 00	2 00
Edwards.....	.....	2	6	5	2	12 00	9 12	9 53
Fine.....	7	6	5	6	5	26 65	13 00	12 53
Fowler.....	5	2	4	3	2	9 00	7 00	5 37
Gouverneur.....	17	17	13	16	12	69 00	59 06	40 82
Hammond.....	5	3	2	2	2	42 00	5 12	2 10
Hermon.....	5	5	.....	2	3	49 00	9 00	.....
Hopkinton.....	.....	.....	.....	.....	5	18 00	.....	.....
Lawrence.....	.....	.....	.....	.....	.....	6 00	.....	.....
Lisbon.....	.....	.....	.....	.....	.....	14 00	.....	.....
Louisville.....	1	1	1	1	1	21 00	2 00	2 00
Macomb.....	3	3	3	3	3	18 00	6 00	6 00
Madrid.....	5	6	7	6	5	9 00	9 67	9 34
Massena.....	3	5	5	10	11	33 00	9 00	6 60
Morristown.....	8	6	5	5	6	34 00	9 17	13 43
Norfolk.....	2	2	.....	2	2	6 00	4 00	.....
Ogdensburg city.....	51	40	44	38	42	.....	227 76	303 79
Oswegatchie.....	2	3	4	4	3	18 00	6 67	6 50
Parishville.....	3	3	3	3	3	6 00	6 66	5 20
Pierrepont.....	.....	.....	.....	.....	.....	6 00	.....	.....
Pitcairn.....	.....	.....	.....	.....	.....	6 00	.....	.....
Potsdam.....	18	14	15	16	20	111 50	56 81	46 26
Rossie.....	6	4	4	4	4	21 00	8 83	8 83
Russell.....	1	1	3	2	.....	27 00	33	5 87
Stockholm.....	.....	.....	.....	.....	.....	6 00	.....	.....
Waddington.....	8	6	6	5	5	30 00	10 50	11 50
Total.....	193	174	168	176	186	\$854 23	\$563 73	\$583 23

## ST. LAWRENCE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Brasher .....	\$29 00	\$25 25	\$301 35	\$914 67	\$1,275 64	\$1,421 00	\$1,187 24
Canton .....	51 03	59 03	1,293 00	2,515 83	2,288 30	2,250 64	2,534 30
Clare .....	83		54 00	98 00	89 84	40 84	
Clifton .....	1 17	18 07	387 92	596 97		57 18	776 94
Colton .....	12 50	12 10	289 00	612 50	539 00	612 50	592 90
De Kalb .....		4 00					*196 00
De Peyster .....	2 00	2 00	22 00	98 00	98 00	98 00	98 00
Edwards .....	8 17	6 00		399 90	400 48	400 17	260 67
Fine .....	11 53	10 20	523 35	587 00	522 48	565 14	499 80
Fowler .....	8 37	6 20	141 00	270 54	262 97	343 30	287 13
Gouverneur .....	36 44	39 37	1,482 67	2,793 86	1,950 02	1,618 98	1,860 63
Hammond .....	3 76	3 77	93 00	242 94	102 90	134 57	126 23
Heron .....	83	5 67	176 83	441 00		40 84	277 66
Hopkinton .....	2 00	10 00				*98 00	431 68
Lawrence .....							
Lisbon .....							
Louisville .....	3 00	6 00	59 00	98 00	98 00	147 00	294 00
Macomb .....	6 00	6 00	72 00	294 00	294 00	294 00	294 00
Madrid .....	9 67	7 20	191 00	423 66	457 33	448 66	352 80
Massena .....	11 97	25 27	5 04	441 00	323 40	586 37	1,071 39
Morristown .....	13 83	10 27	256 00	449 17	491 56	527 84	486 40
Norfolk .....	83	4 00	15 00	196 00		40 84	196 00
Ogdensburgh city .....	302 24	274 46	9,409 67	10,493 71	13,502 49	12,822 35	13,098 88
Oswegatchie .....	11 50	7 17	82 00	293 33	318 50	530 17	301 16
Parishville .....	4 67	6 00	48 00	307 24	254 80	228 67	210 67
Pierrepont .....		8 00					*392 00
Pitcairn .....							
Potsdam .....	59 13	67 56	1,947 44	2,452 56	2,222 90	2,480 45	3,144 12
Rossie .....	8 00	8 00	169 00	384 34	399 50	392 00	392 00
Russell .....	6 20			16 34	287 47	287 13	
Stockholm .....							
Waddington .....	9 00	10 00	276 25	497 83	513 50	441 00	440 00
Total .....	\$613 67	\$641 59	\$17,294 52	\$25,918 39	\$26,693 08	\$26,907 64	\$29,802 60

\* Fines.



SARATOGA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Ballston .....	5	5	3	3	3	\$16 50	\$13 25	\$11 75
Charlton .....	.....	.....	.....	.....	.....	6 00	.....	.....
Clifton Park .....	.....	2	5	4	5	46 00	1 00	21 00
Corinth .....	15	9	8	10	9	89 00	46 40	45 95
Day .....	3	3	2	2	3	27 00	9 00	8 25
Edinburgh .....	.....	.....	.....	.....	.....	6 00	.....	.....
Galway .....	3	1	.....	.....	.....	24 35	6 30	.....
Greenfield .....	2	2	3	3	4	36 00	5 75	.....
Hadley .....	4	2	2	2	2	27 00	8 25	6 50
Half Moon .....	46	32	32	33	30	96 00	144 85	153 55
Malta .....	8	4	.....	1	4	36 00	18 30	.....
Milton .....	34	31	31	31	28	60 00	159 30	156 86
Moreau .....	.....	1	3	3	4	6 00	08	9 70
Northumberland .....	.....	.....	.....	.....	.....	3 00	.....	.....
Providence .....	.....	.....	.....	.....	.....	.....	.....	.....
Saratoga .....	33	25	16	17	26	77 00	117 87	63 25
Saratoga Springs .....	168	79	82	82	80	346 56	873 02	906 07
Stillwater .....	43	36	41	37	39	110 00	157 35	173 43
Waterford .....	37	40	36	38	35	93 00	116 69	175 25
Wilton .....	.....	.....	.....	.....	.....	3 00	.....	.....
Total .....	401	272	264	266	272	\$1,108 41	\$1,677 41	\$1,737 56

SARATOGA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law )	Net receipts for year ending April 30, 1900. (New law.)
Ballston.....	\$12 05	\$11 00	\$126 00	\$378 42	\$321 59	\$331 29	\$297 34
Charlton.....	.....	.....	.....	.....	.....	.....	.....
Clifton Park.....	21 00	18 00	.....	32 34	604 00	520 66	540 33
Corinth.....	52 11	42 30	648 48	1,466 94	1,335 71	1,384 97	1,367 70
Day.....	5 75	8 75	63 00	291 00	191 75	185 92	282 92
Edinburgh.....	.....	.....	.....	.....	.....	.....	.....
Galway.....	.....	.....	65 65	162 03	.....	.....	.....
Greenfield.....	9 00	11 00	64 00	185 92	210 17	291 00	355 67
Hadley.....	6 50	6 00	70 50	208 42	194 00	193 50	194 00
Half Moon.....	185 35	156 44	1,144 00	4,650 16	4,781 46	5,301 32	4,753 97
Malta.....	25	17 82	174 00	491 69	.....	8 09	426 36
Milton.....	168 50	147 14	1,542 50	5,017 37	5,046 89	4,881 50	4,572 03
Moreau.....	12 45	15 45	.....	2 42	246 96	402 55	499 55
Northumberland.....	.....	.....	.....	.....	.....	.....	.....
Providence.....	.....	.....	.....	.....	.....	.....	.....
Saratoga.....	67 70	119 80	1,133 00	3,561 30	1,986 75	1,988 97	3,598 53
Saratoga Springs.....	949 22	916 62	4,568 44	23,694 52	23,979 87	24,316 65	23,729 24
Stillwater.....	158 10	169 90	962 50	4,723 48	5,399 07	4,736 89	5,218 43
Waterford.....	126 05	183 73	952 00	3,628 46	5,374 75	3,600 62	5,074 45
Wilton.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$1,774 03	\$1,823 95	\$11,514 07	\$48,494 47	\$49,672 97	\$48,143 93	\$50,910 52

SCHENECTADY COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Duanesburgh .....	6	6	7	6	7	\$41 00	\$13 67	\$12 16
Glenville.....	.....	.....	.....	.....	.....	6 00	.....	.....
Niskayuna .....	2	2	2	2	2	18 00	4 00	4 00
Princeton .....	.....	.....	.....	.....	.....	3 00	.....	.....
Rotterdam .....	37	33	37	41	50	109 00	72 53	76 67
Schenectady city.....	160	138	138	146	156	2,625 00	816 64	938 84
Total .....	205	179	184	195	215	\$2,802 00	\$906 84	\$1,031 67



SCHENECTADY COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Duanesburgh .....	\$11 83	\$12 83	\$64 00	\$579 67	\$596 18	\$579 84	\$620 50
Glenville .....	.....	.....	.....	.....	.....	.....	.....
Niskayuna .....	4 00	4 00	42 00	196 00	196 00	196 00	196 00
Princeton .....	.....	.....	.....	.....	.....	.....	.....
Rotterdam .....	91 20	113 20	1,526 83	3,103 82	3,323 33	3,927 15	5,080 16
Schenectady city .....	924 32	1,030 90	4,448 90	39,193 68	41,390 76	44,058 57	47,422 37
Total .....	\$1,031 35	\$1,160 93	\$6,081 73	\$43,073 17	\$45,506 27	\$48,761 56	\$53,319 03

SCHOHARIE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Blenheim .....	2	2	.....	2	2	\$9 00	\$6 00	.....
Broome .....	2	2	.....	.....	.....	18 00	6 00	.....
Carlisle .....	2	2	.....	.....	.....	6 25	6 75	.....
Cobleskill .....	10	11	12	15	18	36 00	54 50	\$6 00
Conesville .....	2	2	2	2	2	23 00	6 00	55 75
Esperance .....	4	4	4	4	4	18 00	11 75	8 00
Fulton .....	5	5	3	4	7	30 00	14 50	12 00
Gilboa .....	3	2	.....	.....	.....	18 50	10 50	9 00
Jefferson .....	.....	.....	.....	.....	.....	6 00	.....	.....
Middleburgh .....	6	7	8	8	.....	18 00	22 80	28 00
Richmondville .....	5	5	5	7	.....	27 00	16 05	14 50
Schoharie .....	12	12	8	9	5	42 00	33 00	23 55
Seward .....	5	2	4	5	5	24 30	11 50	12 75
Sharon .....	14	6	2	8	6	30 00	38 50	38 11
Summit .....	.....	.....	.....	3	3	12 00	.....	.....
Wright .....	2	2	2	2	2	31 90	5 00	6 00
Total .....	74	64	58	71	64	\$349 95	\$242 85	\$213 66

SCHOHARIE COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (Now law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Blenheim.....	\$1 00	\$6 00	\$51 00	\$194 00	.....	\$32 34	\$194 00
Broome.....	.....	.....	42 00	194 00	.....	.....	.....
Carlisle.....	6 00	6 00	53 75	176 59	\$194 00	194 00	194 00
Cobleskill.....	71 69	85 06	464 00	1,655 92	1,677 59	2,184 56	2,539 95
Conesville.....	6 00	3 50	37 00	194 00	192 00	194 00	113 17
Esperance.....	12 00	12 00	102 00	379 92	388 00	388 00	388 00
Fulton.....	11 50	21 25	120 00	468 83	291 00	371 83	637 10
Gilboa.....	.....	.....	71 50	289 49	.....	.....	.....
Jefferson.....	.....	.....	.....	.....	.....	.....	.....
Middleburgh.....	25 75	.....	282 00	662 20	772 00	774 25	.....
Richmondville.....	15 50	15 00	.....	493 95	468 83	501 18	476 67
Schoharie.....	18 37	18 30	374 30	1,067 00	669 78	594 13	591 70
Seward.....	14 50	14 50	125 70	346 82	395 58	468 83	468 84
Sharon.....	34 88	41 75	362 50	786 53	782 34	835 99	824 96
Summit.....	1 25	9 00	.....	.....	.....	40 43	291 00
Wright.....	6 00	4 50	28 10	161 67	194 00	194 00	145 50
Total .....	\$224 44	\$236 86	\$2,113 85	\$7,070 92	\$6,025 12	\$6,773 54	\$6,864 89



SCHUYLER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under the excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Catherine.....	.....	.....	.....	.....	.....	.....	.....	.....
Cayuta.....	2	2	2	2	3	\$6 00	\$5 75	\$6 00
Dix.....	23	18	21	22	18	84 00	86 75	112 25
Hector.....	7	6	.....	.....	.....	9 00	22 25	.....
Montour.....	10	8	7	7	7	54 00	39 66	39 80
Orange.....	2	2	2	2	2	15 00	6 00	6 00
Reading.....	.....	.....	3	.....	2	6 00	.....	14 69
Tyrone.....	4	3	5	5	.....	27 00	12 00	14 75
Total.....	48	39	40	38	32	\$216 00	\$172 41	\$193 49

SCHUYLER COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Catherine.....	.....	.....	.....	.....	.....	.....	.....
Cayuta.....	\$6 00	\$6 25	\$24 00	\$185 92	\$194 00	\$194 00	\$202 09
Dix.....	116 80	102 44	948 50	2,688 25	3,187 74	3,359 88	2,989 22
Hector.....	.....	.....	78 50	619 42	.....	.....	.....
Montour.....	25 30	41 30	231 00	1,199 09	1,053 53	818 03	968 70
Orange.....	6 00	6 00	.....	194 00	194 00	194 00	194 00
Reading.....	9 00	9 00	.....	.....	308 23	149 33	291 00
Tyrone.....	17 80	.....	.....	.....	393 59	483 87	.....
Total.....	\$180 90	\$164 99	\$1,415 00	\$5,241 35	\$5,331 09	\$5,199 11	\$4,645 01

SENECA COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Covert .....	6	5	1	5	5	\$9 00	\$21 80	\$0 15
Fayette.....	9	8	7	7	4	27 00	35 00	26 00
Junius.....	1	1	1	1	1	6 00	2 00	2 50
Lodi .....	.....	.....	.....	.....	.....	12 00	.....	.....
Ovid .....	15	14	14	14	16	45 00	43 55	43 05
Romulus.....	10	8	5	4	4	59 00	18 00	12 25
Seneca Falls.....	44	25	27	26	25	108 00	212 55	213 00
Tyre.....	.....	.....	.....	.....	.....	.....	.....	.....
Varick .....	3	3	3	4	2	15 50	8 25	10 75
Waterloo .....	30	24	24	23	20	122 00	122 60	123 30
Total .....	118	88	82	84	77	\$403 50	\$463 75	\$431 00



SENECA COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards. 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Covert.....	\$3 90	\$17 25	\$18 50	\$596 53	\$4 85	\$126 11	\$491 08
Fayette.....	31 75	26 25	198 00	948 32	782 34	926 58	757 07
Junius.....	3 00	3 00	24 00	64 67	80 83	97 00	97 00
Lodi.....	.....	.....	.....	.....	.....	.....	.....
Ovid.....	42 25	40 50	397 50	1,266 45	1,241 96	1,241 09	1,234 51
Romulus.....	12 00	12 00	226 00	582 00	356 09	388 00	388 00
Seneca Falls.....	207 00	209 25	1,252 00	6,380 79	6,720 34	6,493 00	6,149 09
Tyre.....	.....	.....	.....	.....	.....	.....	.....
Varick.....	14 25	9 00	34 50	250 07	280 91	277 42	282 66
Waterloo.....	120 75	118 25	733 00	3,880 72	3,720 05	3,737 59	3,573 43
Total .....	\$434 90	\$435 50	\$2,883 50	\$13,969 55	\$13,227 37	\$13,286 79	\$12,972 84

STEUBEN COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Addison .....	16	12	12	13	13	\$63 90	\$40 80	\$41 18
Avoca .....	.....	.....	.....	.....	.....	28 00	.....	2 00
Bath .....	27	33	37	39	42	69 00	106 64	122 74
Bradford .....	1	1	.....	.....	.....	9 00	2 00	.....
Cameron .....	.....	.....	.....	.....	.....	18 00	.....	.....
Campbell .....	.....	.....	.....	.....	2	12 00	.....	.....
Canisteo .....	.....	4	10	10	6	20 57	3 38	27 48
Caton .....	.....	.....	.....	.....	.....	9 00	.....	.....
Cohocton .....	11	11	10	12	13	54 00	20 02	19 53
Corning city .....	67	41	44	44	47	335 00	213 30	252 84
Corning .....	8	7	8	7	6	99 00	14 34	20 83
Dansville .....	3	2	2	3	4	18 00	4 00	4 00
Erwin .....	6	6	6	5	5	27 00	10 00	10 00
Fremont .....	.....	.....	.....	.....	.....	.....	.....	.....
Greenwood .....	.....	.....	.....	.....	.....	6 00	.....	.....
Hartsville .....	.....	.....	.....	.....	.....	9 00	.....	.....
Hornby .....	.....	.....	.....	.....	.....	.....	.....	.....
Hornellville city .....	86	58	66	64	67	700 00	326 17	385 96
Hornellville .....	6	5	5	4	4	18 00	10 83	10 00
Howard .....	.....	2	2	1	.....	6 00	67	3 17
Jasper .....	.....	.....	.....	.....	.....	6 00	.....	.....
Lindley .....	2	3	3	5	3	9 00	4 32	4 20
Prattsburgh .....	5	6	5	5	5	24 00	11 33	7 43
Pultney .....	.....	1	1	1	1	9 00	33	3 33
Rathbone .....	2	3	.....	.....	.....	18 00	9 91	.....
Thruston .....	.....	.....	.....	.....	.....	3 00	.....	.....
Throupsburgh .....	.....	.....	.....	.....	.....	3 00	.....	.....
Tuscarora .....	2	1	.....	.....	.....	21 10	3 50	.....
Urbana .....	16	13	13	13	16	60 00	25 40	27 20
Wayland .....	20	18	19	19	19	51 00	37 35	40 17
Wayne .....	3	3	2	2	2	18 00	6 00	7 83
West Union .....	3	4	.....	.....	.....	31 00	7 83	.....
Wheeler .....	.....	.....	.....	.....	.....	6 00	.....	.....
Woodhull .....	.....	.....	.....	.....	1	9 00	.....	.....
Total .....	284	234	245	247	256	\$1,769 57	\$858 12	\$989 89

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Addison.....	\$45 33	\$45 80	\$554 02	\$1,999 20	\$1,992 99	\$2,221 34	\$2,244 20
Avoca.....	1 00	9 41	.....	.....	*98 00	*49 00	*460 86
Bath.....	127 33	135 63	1,659 15	4,683 78	5,618 10	6,089 33	6,233 12
Bradford.....	.....	.....	.....	98 00	.....	.....	.....
Cameron.....	.....	.....	.....	.....	.....	.....	.....
Campbell.....	.....	.....	.....	.....	.....	.....	.....
Canisteo.....	37 50	36 20	.....	159 13	1,346 69	1,620 84	1,623 79
Caton.....	.....	.....	.....	.....	.....	.....	.....
Cohocton.....	18 83	25 50	436 00	897 49	890 47	906 17	1,087 02
Corning city.....	253 94	277 02	4,310 09	10,160 14	12,297 16	12,209 81	12,844 92
Corning.....	14 00	16 70	151 00	636 12	745 84	686 00	643 31
Dansville.....	7 67	6 33	72 00	196 00	196 00	284 00	310 34
Erwin.....	9 00	9 00	153 00	490 00	490 00	441 00	441 00
Fremont.....	.....	.....	.....	.....	.....	.....	.....
Greewood.....	.....	.....	.....	.....	.....	.....	.....
Hartsville.....	.....	.....	.....	.....	.....	.....	.....
Hornby.....	.....	.....	.....	.....	.....	.....	.....
Hornellsville city.....	404 10	380 59	5,830 70	15,628 16	18,591 15	17,892 58	18,243 28
Hornellsville.....	9 67	8 00	162 00	480 84	490 00	440 33	392 00
Howard.....	2 00	3 67	.....	32 67	146 83	98 00	88 01
Jasper.....	.....	.....	.....	.....	.....	.....	.....
Lindley.....	6 17	5 20	71 00	202 34	205 80	302 16	254 80
Prattsburgh.....	8 10	7 43	141 40	455 34	364 24	396 90	364 24
Pultney.....	3 67	2 00	.....	16 34	96 67	96 33	98 00
Rathbone.....	.....	.....	72 00	427 61	.....	.....	.....
Thurston.....	.....	.....	.....	.....	.....	.....	.....
Throupsburgh.....	.....	.....	.....	.....	.....	.....	.....
Tuscarora.....	.....	.....	.....	.....	.....	.....	.....
Urbana.....	20 67	25 25	40 90	121 50	.....	.....	.....
Wayland.....	38 66	41 67	571 00	1,152 93	1,082 81	979 33	1,178 93
Wayne.....	7 50	7 33	549 00	1,750 99	1,751 49	1,753 01	1,841 67
West Union.....	.....	.....	82 00	294 00	275 51	267 50	251 02
Wheeler.....	.....	.....	269 00	383 84	.....	.....	.....
Woodhull.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$1,015 14	\$1,055 23	\$15,124 26	\$40,266 42	\$46,679 75	\$46,733 63	\$48,723 01

\* Fines.



SUFFOLK COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Babylon .....	52	46	44	43	45	\$150 00	\$204 45	\$218 13
Brookhaven .....	67	58	64	60	58	172 90	274 45	296 72
East Hampton .....	.....	.....	.....	.....	.....	9 00	.....	.....
Huntington .....	30	33	32	32	29	100 00	112 00	157 75
Islip .....	35	39	44	44	47	200 00	120 07	167 84
Riverhead .....	15	13	12	12	12	100 00	33 66	52 70
Shelter Island .....	.....	1	1	1	1	.....	11 25	11 00
Smithtown .....	13	11	13	10	9	50 00	35 50	35 90
Southampton .....	3	31	36	43	40	9 00	117 14	163 77
Southold .....	28	27	30	30	28	200 00	135 02	130 30
Total .....	243	259	276	275	269	\$990 90	\$1,043 54	\$1,234 11

SUFFOLK COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Babylon .....	\$202 31	\$213 00	\$2,054 57	\$6,035 54	\$6,323 53	\$5,912 27	\$6,303 68
Brookhaven .....	311 60	302 42	2,809 23	7,150 59	8,048 25	8,341 74	8,086 74
East Hampton .....	.....	18 10	.....	.....	.....	.....	*585 24
Huntington .....	157 35	147 50	3,447 50	3,395 92	4,775 57	4,762 65	4,510 83
Islip .....	213 33	229 54	2,253 75	3,449 11	4,785 09	5,797 51	6,471 70
Riverhead .....	53 40	53 40	1,092 50	1,071 34	1,703 97	1,726 60	1,726 60
Shelter Island .....	10 75	13 50	.....	205 43	180 68	189 25	203 18
Smithtown .....	39 00	27 00	616 17	1,106 17	1,160 77	1,261 00	873 00
Southampton .....	194 38	147 49	47 68	3,219 10	4,787 06	5,734 81	4,593 77
Southold .....	122 80	128 22	2,730 00	3,940 82	3,860 96	3,795 55	3,837 61
Total .....	\$1,304 92	\$1,280 17	\$15,051 40	\$29,574 02	\$35,625 88	\$37,521 38	\$37,192 35

\* Fines.

SULLIVAN COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the years ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898 (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Bethel .....	.....	.....	.....	.....	.....	.....	.....	.....
Callicoon .....	19	13	14	17	16	\$9 00	\$47 75	\$48 25
Cochecton .....	7	7	7	7	7	45 00	20 50	22 25
Delaware .....	12	12	11	12	12	36 00	37 50	39 00
Fallsburgh .....	16	15	11	16	15	45 00	43 08	49 00
Forestburgh .....	5	1	.....	.....	.....	9 00	1 25	.....
Fremont .....	18	13	10	12	11	36 00	39 80	33 05
Highland .....	7	4	4	4	4	27 00	17 50	22 80
Liberty .....	17	19	22	22	25	75 00	51 17	57 88
Lumberland .....	2	2	2	2	2	9 00	6 00	6 00
Mamakating .....	14	12	12	12	10	36 00	34 50	39 30
Neversink .....	.....	6	6	7	6	9 00	2 50	20 50
Rockland .....	12	13	13	13	11	36 00	42 25	43 05
Thompson .....	15	17	18	21	20	75 00	45 30	54 37
Tusten .....	6	5	5	4	4	27 00	12 30	9 70
Total .....	150	139	135	149	143	\$501 00	\$401 40	\$445 15



SULLIVAN COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Bethel.....	.....	.....	.....	.....	.....	.....	.....
Callicoon.....	\$54 14	\$53 50	\$480 00	\$1,346 93	\$1,368 41	\$1,558 77	\$1,546 49
Cochecton.....	21 00	23 50	183 00	662 83	677 75	679 00	693 16
Delaware.....	39 55	43 25	324 00	1,145 84	1,077 66	1,103 77	1,173 41
Fallsburgh.....	60 80	50 25	670 00	1,335 26	1,259 33	1,582 53	1,449 76
Forestburgh.....	.....	.....	141 00	40 42	.....	.....	.....
Fremont.....	39 25	35 25	441 50	1,270 19	976 95	1,135 74	1,073 08
Highland.....	22 50	22 50	266 00	457 50	503 86	485 82	485 83
Liberty.....	74 10	68 63	1,465 00	1,596 33	1,704 64	1,954 23	2,056 36
Lumberland.....	7 00	6 00	51 00	194 00	194 00	201 33	194 00
Manakating.....	36 55	36 60	384 00	1,115 50	1,262 36	1,156 79	1,166 72
Neversink.....	19 50	18 25	.....	80 86	562 84	613 83	581 75
Rockland.....	38 50	37 80	541 17	1,316 08	1,333 61	1,178 17	1,147 20
Thompson.....	60 40	65 25	1,270 00	1,464 70	1,562 31	1,869 61	1,859 77
Thusten.....	20 37	12 00	143 00	397 70	313 64	587 96	388 00
Total.....	\$493 66	\$472 78	\$6,359 67	\$12,424 14	\$12,797 36	\$14,107 55	\$13,815 53

TIOGA COUNTY.  
COMPARATIVE TABLE,

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Barton.....	34	30	30	34	31	\$161 80	\$167 74	\$182 94
Berkshire .....	.....	.....	.....	.....	.....	9 00	.....	.....
Candor .....	.....	2	.....	2	3	53 00	45	.....
Newark Valley.....	.....	.....	.....	.....	.....	12 00	.....	.....
Nichols .....	3	2	2	2	2	15 00	6 50	6 00
Owego .....	52	35	33	33	32	155 00	270 85	270 15
Richford.....	.....	1	1	1	1	9 00	75	3 00
Spencer.....	1	3	2	2	2	9 00	7 50	8 50
Tioga .....	5	4	3	6	2	15 00	14 75	14 25
Total .....	95	77	71	80	73	\$438 80	\$468 54	\$484 81

TIOGA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Barton .....	\$176 17	\$169 70	\$1,784 46	\$4,894 34	\$4,831 65	\$5,267 16	\$5,239 07
Berkshire .....	.....	.....	.....	.....	.....	.....	.....
Candor .....	05	45	.....	14 55	.....	1 61	14 55
Newark Valley .....	.....	6 00	.....	.....	.....	.....	*194 00
Nichols .....	6 00	6 00	125 00	193 50	194 00	194 00	194 00
Owego .....	243 45	242 35	2,390 00	7,990 81	7,159 85	7,071 55	6,927 66
Richford .....	3 00	3 00	.....	24 25	97 00	97 00	97 00
Spencer .....	6 00	6 00	.....	242 50	216 50	194 00	194 00
Tioga .....	13 00	12 00	20 00	451 92	377 41	403 66	371 32
Total.....	\$447 67	\$445 50	\$4,319 46	\$13,811 87	\$12,876 41	\$13,238 98	\$13,231 60

\*Fines.



TOMPKINS COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Caroline .....	.....	.....	.....	.....	.....	\$6 00	.....	.....
Danby .....	.....	.....	.....	.....	.....	.....	.....	.....
Dryden .....	10	8	4	2	.....	18 00	\$17 07	\$0 40
Enfield .....	.....	.....	.....	.....	.....	3 00	.....	.....
Groton .....	8	8	2	4	3	3 00	22 63	17
Ithaca city .....	54	57	54	58	55	267 70	312 56	337 87
Ithaca .....	5	6	6	6	.....	24 00	13 13	13 73
Lausing .....	.....	4	4	4	.....	3 00	1 67	9 17
Newfield .....	.....	3	4	3	1	18 00	92	7 70
Ulysses .....	11	9	.....	9	10	45 00	31 87	.....
Total .....	88	95	74	86	69	\$387 70	\$399 85	\$369 04

TOMPKINS COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Caroline.....	.....	.....	.....	.....	.....	.....	.....
Danby.....	.....	.....	.....	.....	.....	.....	.....
Dryden.....	.....	.....	.....	.....	.....	.....	.....
Enfield.....	.....	.....	.....	.....	.....	.....	.....
Groton.....	.....	.....	.....	.....	.....	.....	.....
Ithaca city.....	.....	.....	.....	.....	.....	.....	.....
Ithaca.....	.....	.....	.....	.....	.....	.....	.....
Lansing.....	.....	.....	.....	.....	.....	.....	.....
Newfield.....	.....	.....	.....	.....	.....	.....	.....
Ulysses.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$411 91	\$435 29	\$4,367 62	\$18,893 33	\$16,958 04	\$17,833 90	\$18,650 13

\*Fines.

ULSTER COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898 (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Deunung .....	2	.....	.....	1	1	\$31 00	\$1 67	.....
Esopus .....	20	16	15	13	12	127 75	31 90	\$28 93
Gardiner.....	6	6	5	6	5	27 00	10 70	11 50
Hardenburgh .....	.....	.....	.....	.....	.....	.....	.....	.....
Hurley .....	13	.....	8	.....	9	64 12	14 17	16 00
Kingston city.....	183	133	138	138	131	849 95	754 94	909 35
Kingston .....	2	5	4	4	4	9 00	8 70	8 00
Lloyd .....	11	10	8	8	7	55 50	19 00	14 10
Marbletown .....	14	7	6	8	5	72 50	11 83	15 67
Marlborough .....	6	8	8	10	9	75 50	15 27	13 36
New Paltz.....	10	8	7	7	7	69 20	12 17	10 17
Olive .....	.....	.....	.....	.....	.....	9 00	.....	.....
Plattekill .....	.....	.....	.....	.....	.....	33 00	.....	.....
Rochester.....	6	4	4	6	4	24 00	6 33	6 17
Rosendale .....	46	48	45	44	45	108 00	126 17	131 43
Saugerties .....	67	59	60	56	55	96 75	162 93	164 76
Shandaken .....	20	16	16	17	19	45 00	34 02	39 85
Shawangunk .....	.....	.....	.....	.....	.....	18 00	.....	.....
Ulster .....	49	32	35	32	31	177 00	60 86	74 17
Wawarsing.....	36	37	41	37	35	24 00	111 53	115 33
Woodstock .....	2	1	1	2	2	39 00	2 00	2 00
Total .....	493	398	401	397	381	\$1,955 27	\$1,384 19	\$1,560 79



ULSTER COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Denning.....	\$2 33	\$2 00	\$11 28	\$64 99	.....	\$89 33	\$98 00
Esopus.....	40 77	37 00	392 25	1,513 10	\$1,359 41	1,747 57	1,721 33
Gardiner.....	11 00	11 17	153 00	524 30	496 83	539 00	463 83
Hardenburgh.....	.....	.....	.....	.....	.....	.....	.....
Hurley.....	16 00	16 17	325 88	694 15	784 00	784 00	792 17
Kingston city.....	925 38	901 83	16,871 91	36,212 77	43,066 47	42,572 94	42,181 49
Kingston.....	8 00	8 00	.....	426 30	392 00	392 00	392 00
Lloyd.....	16 10	14 10	492 84	931 00	690 90	688 90	615 90
Marbletown.....	16 00	12 00	296 50	579 84	667 66	784 00	571 33
Marlborough.....	23 90	19 70	174 09	739 72	646 64	1,171 10	965 30
New Paltz.....	10 17	11 33	265 80	596 16	498 17	498 17	547 00
Olive.....	.....	.....	.....	.....	.....	.....	.....
Plattekill.....	.....	.....	.....	.....	.....	.....	.....
Rochester.....	9 17	5 00	172 00	310 34	302 16	449 17	236 67
Rosendale.....	124 50	123 73	1,643 65	5,957 17	5,977 74	5,592 19	5,604 59
Saugerties.....	187 93	171 17	2,472 41	7,700 41	7,752 32	8,342 06	7,958 43
Shandaken.....	40 97	45 42	520 00	1,458 46	1,552 66	1,674 03	1,808 77
Shawangunk.....	.....	.....	.....	.....	.....	.....	.....
Ulster.....	70 37	70 37	1,602 00	2,890 76	3,459 17	3,022 98	3,031 31
Wawarsing.....	112 17	111 17	254 00	5,290 15	5,484 67	5,087 84	5,084 65
Woodstock.....	3 66	4 00	.....	98 00	98 00	179 67	196 00
Total.....	\$1,618 42	\$1,564 16	\$25,647 61	\$65,987 62	\$73,228 80	\$73,614 95	\$72,268 77

WARREN COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Bolton .....	10	3	3	4	3	\$45 00	\$27 75	\$25 00
Caldwell .....	10	6	5	5	5	78 00	27 00	21 50
Chester .....	6	4	4	4	4	9 00	22 05	24 70
Hague .....	1	2	2	.....	.....	9 00	8 25	6 30
Horicon .....	.....	2	2	.....	.....	9 00	10 75	12 00
Johnsburg .....	12	16	13	9	11	54 74	40 90	34 50
Luzerne .....	3	3	3	6	3	9 00	9 25	10 00
Queensbury .....	100	68	71	76	80	100 00	534 80	542 75
Stony Creek .....	.....	2	2	1	2	9 00	5 75	4 75
Thurman .....	2	2	1	1	1	9 00	4 50	3 00
Warrensburgh .....	8	8	8	9	9	27 00	24 30	43 39
Total .....	152	116	114	118	120	\$358 74	\$715 30	\$727 89

WARREN COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Bolton.....	\$25 75	\$22 00	\$335 00	\$488 97	\$500 03	\$490 95	\$419 69
Caldwell .....	30 88	30 92	372 83	639 70	520 18	619 14	612 42
Chester .....	22 20	19 40	161 00	432 14	473 63	426 15	393 94
Hague.....	.....	.....	21 00	208 43	203 70	.....	.....
Horicon .....	31 25	16 50	.....	247 59	238 00	827 09	358 49
Johnsburgh .....	15 25	32 13	290 26	1,255 77	1,115 50	459 75	997 04
Luzerne .....	10 00	10 25	86 00	249 09	265 00	273 33	281 42
Queensbury .....	566 70	635 50	4,021 04	16,800 22	16,957 25	17,981 62	18,464 52
Stony Creek .....	6 75	7 00	.....	185 92	153 59	151 59	168 00
Thurman.....	3 00	3 00	51 00	145 50	97 00	97 00	97 00
Warrensburgh .....	43 40	43 25	213 00	719 04	1,219 52	1,236 61	1,398 42
Total.....	\$755 18	\$819 95	\$5,551 13	\$21,372 37	\$21,743 40	\$22,563 23	\$23,190 94



WASHINGTON COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Argyle .....	.....	.....	.....	.....	.....	\$18 00	.....	.....
Cambridge .....	5	6	8	8	7	58 59	\$26 75	\$31 15
Dresden .....	4	2	2	2	.....	36 00	9 50	11 75
Easton .....	3	4	3	3	3	107 00	16 50	12 00
Fort Ann .....	3	5	6	3	4	6 00	20 50	20 25
Fort Edward .....	41	38	41	42	41	124 60	131 90	192 15
Granville .....	28	27	30	30	29	255 00	119 15	128 60
Greenwich .....	13	14	14	15	15	36 00	67 50	65 50
Hampton .....	9	8	10	10	12	18 00	24 00	29 75
Hartford .....	2	2	1	3	3	9 00	3 30	15
Hebron .....	.....	.....	.....	.....	.....	9 00	.....	.....
Jackson .....	.....	.....	.....	.....	.....	9 00	.....	.....
Kingsbury .....	17	19	22	11	20	144 00	87 26	98 75
Putnam .....	.....	.....	.....	.....	.....	6 00	.....	.....
Salem .....	8	12	12	13	11	115 00	46 65	46 30
White Creek .....	9	9	7	9	8	64 00	44 25	35 50
Whitehall .....	31	22	23	20	24	75 00	121 65	118 60
Total .....	173	168	179	169	177	\$1,090 19	\$718 91	\$790 45

WASHINGTON COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Argyle.....	.....	.....	.....	.....	.....	.....	.....
Cambridge.....	\$26 15	\$29 42	\$201 41	\$831 59	\$1,007 18	\$845 52	\$901 41
Dresden.....	10 75	.....	86 50	240 50	254 93	247 60	.....
Easton.....	12 00	12 75	.....	533 50	388 00	388 00	320 58
Fort Ann.....	15 00	17 50	9 00	533 68	596 43	401 66	465 84
Fort Edward.....	122 60	209 92	1,649 58	4,031 47	6,146 19	3,722 41	6,404 07
Granville.....	129 55	134 83	1,057 52	3,577 53	3,933 06	4,055 46	4,151 02
Greenwich.....	62 25	66 75	1,057 52	1,997 09	1,967 85	2,012 75	2,033 25
Hampton.....	32 25	34 75	1,464 00	776 00	928 60	925 08	1,123 58
Hartford.....	90	6 15	567 00	106 70	4 85	29 10	198 85
Hebron.....	.....	.....	.....	.....	.....	.....	.....
Jackson.....	.....	.....	.....	.....	.....	.....	.....
Kingsbury.....	97 85	75 25	556 00	2,550 65	2,926 24	2,636 72	2,266 44
Putnam.....	.....	.....	.....	.....	.....	.....	.....
Salem.....	43 90	41 09	.....	1,508 35	1,386 62	1,311 12	1,316 07
White Creek.....	42 50	44 50	602 00	1,430 75	1,147 84	1,374 17	1,313 82
Whitehall.....	120 30	127 60	1,068 62	3,866 68	3,751 40	3,673 03	3,934 08
Total .....	\$717 00	\$800 51	\$7,261 63	\$21,984 49	\$24,439 19	\$21,622 62	\$24,429 01

WAYNE COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Arcadia.....	29	23	20	19	20	\$117 00	\$131 55	\$122 35
Butler.....	1	1	1	1	1	6 00	50	3 00
Galen.....	17	14	19	16	16	108 00	72 05	92 32
Huron.....	5	2	2	2	.....	70 00	11 55	11 50
Lyons.....	41	36	28	29	30	108 00	197 25	164 70
Macedon.....	1	3	3	3	.....	9 00	1 50	7 00
Marion.....	.....	.....	.....	.....	.....	.....	.....	.....
Ontario.....	.....	.....	.....	.....	.....	.....	.....	.....
Palmyra.....	19	18	18	16	10	108 00	78 94	81 68
Rose.....	.....	.....	.....	.....	.....	12 00	.....	.....
Savannah.....	6	4	4	4	.....	33 00	13 50	7 45
Sodus.....	.....	7	12	14	14	27 00	9 25	31 75
Walworth.....	.....	.....	.....	.....	.....	12 00	.....	.....
Williamson.....	.....	.....	.....	.....	.....	3 00	.....	.....
Wolcott.....	9	9	4	9	6	43 80	22 75	60
Total .....	128	117	111	113	97	\$656 80	\$538 84	\$522 35



WAYNE COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Arcadia.....	\$123 36	\$112 47	\$962 57	\$3,922 20	\$3,672 65	\$3,503 31	\$3,455 45
Butler.....	3 00	3 00	.....	16 17	97 00	97 00	97 00
Galen.....	79 55	82 45	502 30	2,296 28	2,851 85	2,405 45	2,532 55
Huron.....	11 50	.....	63 20	273 45	255 18	255 18	.....
Lyons.....	171 46	148 25	1,278 29	5,761 08	4,825 29	4,798 12	4,693 41
Macedon.....	6 10	.....	.....	48 51	226 33	197 23	.....
Marion.....	.....	.....	.....	.....	.....	.....	.....
Ontario.....	.....	6 21	.....	.....	.....	.....	*200 79
Palmyra.....	69 00	51 45	842 00	2,452 31	2,444 99	2,164 33	1,663 55
Rose.....	.....	.....	.....	.....	.....	.....	.....
Savannah.....	9 45	15	164 50	369 83	240 88	305 55	.....
Sodus.....	39 80	41 55	.....	299 11	968 26	1,161 86	1,235 11
Walworth.....	.....	.....	.....	.....	.....	.....	.....
Williamson.....	.....	.....	.....	.....	.....	.....	.....
Wolcott.....	4 35	24 15	376 20	735 58	19 40	140 65	780 85
Total.....	\$517 57	\$469 68	\$4,189 06	\$16,174 52	\$15,601 83	\$15,028 68	\$14,655 22

\* Fines.

WESTCHESTER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Bedford.....	10	17	18	19	19	\$12 00	\$28 27	\$35 90
Cortlandt.....	100	102	91	86	87	405 96	332 40	320 50
Eastchester.....	41	20	20	21	19	141 00	41 50	42 37
Greenburgh.....	89	100	107	104	102	608 50	321 59	331 00
Harrison.....	8	9	9	7	9	90 50	17 33	17 00
Lewisboro.....	.....	3	.....	.....	.....	9 00	5 00	.....
Mamaroneck.....	21	26	31	35	33	108 00	54 22	100 30
Mt. Pleasant.....	36	35	34	34	37	108 00	97 15	79 29
Mt. Vernon city.....	72	82	93	94	92	204 90	495 80	571 02
New Castle.....	6	6	.....	.....	6	87 00	12 20	.....
New Rochelle city.....	72	75	80	79	77	368 50	392 30	424 93
North Castle.....	10	10	7	7	7	129 00	19 17	13 67
North Salem.....	5	7	7	6	5	33 00	13 17	12 10
Ossining.....	67	54	58	55	55	353 58	259 03	247 70
Pelham.....	2	.....	.....	6	5	95 05	4 00	.....
Poundridge.....	.....	2	.....	.....	.....	.....	3 00	.....
Rye.....	84	88	89	84	88	135 00	325 01	386 00
Scarsdale.....	.....	.....	.....	.....	.....	.....	.....	.....
Somers.....	9	10	.....	.....	3	51 00	21 50	.....
White Plains.....	33	41	46	50	52	178 00	139 62	150 40
Yonkers city.....	208	196	213	215	216	2,600 00	1,287 11	1,398 26
Yorktown.....	9	14	10	8	9	45 00	27 70	27 33
Total.....	882	897	913	910	921	\$5,762 99	\$3,897 07	\$4,157 77

WESTCHESTER COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Bedford .....	\$33 43	\$33 67	\$618 00	\$1,385 07	\$1,617 44	\$1,551 91	\$1,641 34
Cortlandt .....	346 28	355 04	4,096 62	15,662 64	14,887 87	15,792 91	16,130 01
Eastchester .....	71 32	67 13	1,503 16	1,858 51	1,888 46	2,894 50	2,989 54
Greenburgh .....	332 40	319 38	3,632 73	15,266 38	15,760 66	15,751 29	15,024 79
Harrison .....	17 50	19 70	269 50	799 34	833 00	715 83	890 30
Lewisboro.....	.....	.....	.....	245 00	.....	.....	.....
Mamaroneck .....	105 43	121 43	1,256 00	2,475 37	4,718 04	4,732 50	5,183 58
Mt. Pleasant .....	79 50	89 67	912 00	4,622 85	3,772 79	3,787 16	4,202 00
Mt. Vernon city.....	613 88	611 25	9,749 60	23,344 08	27,104 80	28,213 56	28,409 57
New Castle.....	.....	12 00	183 00	597 80	.....	.....	588 00
New Rochelle city.....	413 63	527 13	8,991 50	18,622 70	19,221 75	18,734 70	23,417 03
North Castle .....	14 50	20 25	248 50	880 83	586 34	668 83	896 41
North Salem.....	10 10	8 10	212 00	645 17	592 90	494 90	396 90
Ossining .....	232 27	224 08	2,142 97	11,934 31	11,837 30	11,181 07	10,621 75
Pelham.....	9 67	11 00	.....	*196 00	.....	473 67	539 00
Poundridge .....	.....	.....	.....	147 00	.....	.....	.....
Rye .....	377 65	415 30	8,244 25	15,300 50	16,180 69	17,388 17	18,333 04
Scarsdale.....	.....	.....	.....	.....	.....	.....	.....
Somers .....	.....	5 33	199 00	1,028 50	.....	.....	261 34
White Plains.....	167 22	181 36	1,990 75	6,732 87	7,036 27	7,814 44	8,315 72
Yonkers city .....	1,389 13	1,481 90	14,689 00	60,735 15	64,677 17	64,930 03	66,975 59
Yorktown.....	17 83	21 03	315 00	1,357 31	1,097 69	815 51	922 31
Total.....	\$4,231 74	\$4,524 75	\$59,253 58	\$183,837 38	\$191,843 17	\$195,946 98	\$205,738 22

\* Fines.



WYOMING COUNTY.  
COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Arcade .....	6	6	5	4	6	\$36 00	\$18 00	\$15 00
Attica .....	15	15	15	12	13	120 00	78 92	79 45
Bennington .....	10	5	5	5	6	39 00	16 75	16 00
Castile .....	1	8	.....	.....	.....	6 00	41 60	.....
Covington .....	.....	.....	.....	.....	.....	.....	.....	.....
Eagle .....	2	2	2	2	2	9 00	6 00	6 30
Gainesville .....	10	10	12	12	13	18 00	28 55	36 05
Genesee Falls .....	5	4	3	4	4	24 00	8 75	9 00
Java .....	10	9	8	8	8	56 50	20 00	24 00
Middlebury .....	.....	.....	.....	.....	1	3 00	.....	.....
Orangeville .....	.....	.....	.....	.....	.....	.....	.....	.....
Perry .....	.....	.....	.....	.....	.....	89 25	.....	.....
Pike .....	5	3	2	2	.....	21 00	10 60	6 00
Sheldon .....	14	11	11	13	12	63 50	30 60	31 00
Warsaw .....	11	13	.....	11	13	111 66	64 89	.....
Wethersfield .....	3	3	3	3	3	9 00	6 75	9 00
Total .....	92	89	66	76	81	\$605 91	\$331 41	\$231 80

WYOMING COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Arcade.....	\$15 00	\$13 00	\$336 92	\$532 00	\$485 00	\$451 67	\$399 51
Atlica .....	70 50	81 50	550 00	2,401 92	2,368 88	2,229 50	2,285 17
Bennington.....	19 00	21 00	233 50	474 91	459 01	506 00	562 33
Castile .....	.....	.....	14 00	1,178 40	.....	.....	.....
Covington.....	.....	.....	.....	.....	.....	.....	.....
Eagle.....	6 00	6 00	15 00	194 00	203 70	194 00	194 00
Gainesville.....	45 00	39 25	627 00	923 12	1,165 62	1,455 00	1,219 08
Genesee Falls .....	11 75	12 00	99 00	282 92	291 00	379 92	388 00
Java .....	22 80	22 50	293 50	646 68	709 33	712 20	727 50
Middlebury.....	.....	15	.....	.....	.....	.....	4 85
Orangeville.....	.....	.....	.....	.....	.....	.....	.....
Perry.....	.....	.....	.....	.....	.....	.....	.....
Pike .....	6 00	.....	80 50	284 40	194 00	194 00	.....
Sheldon .....	34 50	34 50	313 50	922 74	927 34	1,115 51	1,115 50
Warsaw.....	8 62	63 25	1,103 34	1,998 03	.....	278 86	2,045 08
Wethersfield.....	9 00	9 00	81 00	218 25	291 00	291 00	291 00
Total.....	\$218 17	\$302 15	\$3,747 26	\$10,057 37	\$7,094 88	\$7,807 66	\$9,232 02

YATES COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Barrington .....	.....	.....	.....	.....	.....	\$3 00	.....	.....
Benton .....	.....	.....	.....	.....	.....	6 00	.....	.....
Italy .....	.....	.....	.....	.....	.....	6 00	.....	.....
Jerusalem .....	.....	.....	.....	.....	.....	33 00	.....	.....
Middlesex .....	.....	.....	.....	.....	.....	.....	.....	.....
Milo .....	31	28	32	33	31	125 00	\$158 92	\$149 95
Potter .....	3	3	3	3	3	9 00	11 25	9 30
Starkey .....	5	7	6	5	6	9 00	16 80	15 30
Torrey .....	2	2	2	2	2	118 00	6 30	6 00
Total .....	41	40	43	43	42	\$309 00	\$193 27	\$180 55



YATES COUNTY--(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Barrington .....	.....	.....	.....	.....	.....	.....	.....
Benton .....	.....	.....	.....	.....	.....	.....	.....
Italy .....	.....	.....	.....	.....	.....	.....	.....
Jerusalem .....	.....	.....	.....	.....	.....	.....	.....
Middlesex .....	.....	.....	.....	.....	.....	.....	.....
Milo .....	\$163 75	\$156 15	\$1,775 00	\$4,659 41	\$4,748 38	\$5,000 83	\$5,032 18
Potter .....	9 00	9 00	81 00	288 75	300 70	291 00	291 00
Starkey .....	12 30	8 31	67 50	543 20	453 03	364 37	218 78
Torrey .....	6 00	6 00	.....	203 70	194 00	194 00	194 00
Total .....	\$191 05	\$179 46	\$1,923 50	\$5,695 06	\$5,696 11	\$5,850 20	\$5,735 96

STATE COMMISSIONER OF EXCISE.

COMPARATIVE TABLE

Showing number of licenses issued, cost of collection and net receipts under old law, together with the number of tax certificates issued to common carriers and to bottlers (wagon certificates), and the net receipts from same and from penalties, etc., under the new law, for years ending April 30, 1897, April 30, 1898, April 30, 1899, and April 30, 1900.

	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Steamboats, cars, bottlers, penalties, etc.	*180	70	147	98	96	*\$2,995 39	.....	.....

\* For year ending September 30, 1895.

STATE COMMISSIONER OF EXCISE—(Concluded).

	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Steamboats, cars, bottlers, penalties, etc.....	.....	.....	*\$4,144 61	\$13,216 97	\$26,576 76	\$28,419 93	\$61,420 66

\* For year ending September 30, 1895.



SUMMARY OF PRECEDING TABLES.

COUNTIES.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1900. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)
Albany .....	1,218	867	852	811	\$11,465 03	\$2,964 78	\$3,350 19
Allegany .....	65	72	63	74	321 70	238 59	245 89
Broome .....	208	195	201	199	2,982 15	981 01	1,016 95
Cattaraugus .....	199	203	203	193	853 89	565 32	716 94
Cayuga .....	215	171	173	176	1,790 51	739 66	876 54
Chautauqua .....	203	190	198	199	1,269 24	860 45	957 43
Chemung .....	321	235	228	217	2,085 39	1,185 96	1,386 38
Chenango .....	92	90	91	82	596 50	405 70	382 59
Clinton .....	138	111	122	133	372 23	641 65	693 78
Columbia .....	236	197	172	190	1,541 18	638 82	614 83
Cortland .....	42	62	53	40	207 00	341 31	265 55
Delaware .....	95	87	83	62	341 05	327 08	290 05
Dutchess .....	404	341	342	335	2,461 27	1,386 80	1,425 99
Erie .....	2,951	2,072	2,109	2,156	7,958 95	.....	.....
Essex .....	96	90	102	88	536 84	332 08	364 93
Franklin .....	99	85	79	78	674 00	335 22	362 12
Fulton .....	141	133	137	149	679 15	577 86	630 81
Genesee .....	86	88	83	88	489 60	491 15	479 21
Greene .....	173	128	95	108	617 30	674 39	469 24
Hamilton .....	46	30	23	27	373 55	92 50	80 75
Herkimer .....	252	202	201	196	664 33	747 94	766 78
Jefferson .....	229	207	190	206	1,057 82	746 11	728 76
Kings .....	4,702	3,644	3,787	3,793	15,700 00	.....	.....
Lewis .....	111	109	99	93	438 20	343 53	352 64
Livingston .....	111	127	98	89	547 00	444 43	459 65
Madison .....	174	140	152	142	645 71	644 24	677 94
Monroe .....	876	707	711	710	6,891 84	2,533 06	2,781 56
Montgomery .....	256	217	227	222	1,142 39	832 57	961 33
Nassau .....	436	364	388	323	445 70	1,020 84	1,121 27
New York .....	8,906	7,290	7,752	7,457	134,290 27	.....	.....
Niagara .....	415	330	326	336	2,860 28	1,558 56	1,931 93
Oneida .....	789	535	544	541	3,893 50	2,469 29	2,922 15
Onondaga .....	962	704	729	705	6,074 28	2,274 52	2,636 12
Ontario .....	146	120	117	106	920 25	774 08	757 70
Orange .....	533	454	456	433	2,626 75	2,025 12	2,120 83
Orleans .....	75	58	51	62	356 70	304 04	240 90
Oswego .....	282	200	213	230	1,348 85	853 61	1,007 72

Otsego.....	160	148	125	135	122	800 05	641 75	589 04
Putnam .....	61	55	45	52	47	224 67	179 88	169 40
Queens .....	1,206	1,030	1,086	1,160	1,141	4,199 36	4,139 49	4,493 58
Rensselaer .....	908	624	595	591	555	3,498 19	1,978 36	2,112 65
Richmond .....	543	426	427	411	433	2,419 75	3,666 17	3,541 62
Rockland.....	236	196	179	210	212	564 00	912 34	838 55
St. Lawrence.....	193	174	168	176	186	854 23	563 73	583 23
Saratoga .....	401	272	264	266	272	1,108 41	1,677 41	1,737 56
Schenectady.....	205	179	184	195	215	2,802 00	906 84	1,031 67
Schoharie.....	74	64	58	71	64	349 95	242 85	213 66
Schuyler .....	48	39	40	38	32	216 00	172 41	193 49
Seneca.....	118	88	82	84	77	403 50	463 75	431 00
Steuben .....	284	234	245	247	256	1,769 57	858 12	989 89
Suffolk .....	243	259	276	275	269	990 90	1,043 54	1,234 11
Sullivan .....	150	139	135	149	143	501 00	401 40	1,445 15
Tioga.....	95	77	71	80	73	438 80	468 54	484 84
Tompkins .....	88	95	74	86	69	387 70	399 85	369 04
Ulster .....	493	398	401	397	381	1,955 27	1,384 19	1,560 79
Warren.....	152	116	114	118	120	358 74	715 30	1,727 89
Washington .....	173	168	179	169	177	1,090 19	718 91	790 45
Wayne .....	128	117	111	113	97	656 80	538 84	522 35
Westchester.....	882	897	913	910	921	5,762 99	3,897 07	4,157 77
Wyoming.....	92	89	66	76	81	605 91	331 41	231 80
Yates.....	41	40	43	43	42	309 00	193 27	180 55
Total counties .....	33,257	26,779	27,331	27,274	27,034	\$249,787 38	\$57,847 69	\$61,707 53
State Commissioner of Excise .....	*180	70	147	98	96	*2,995 39	.....	.....
Grand total .....	33,437	26,849	27,478	27,372	27,130	\$252,782 77	\$57,847 69	\$61,707 53

\* For year ending September 30, 1895.

SUMMARY OF PRECEDING TABLES--(Concluded).

COUNTIES.	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1900. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)	Net receipts for year ending April 30, 1900. (New law.)
Albany.....	\$3,336 69	\$3,189 07	\$116,616 07	\$281,621 91	\$311,214 85	\$307,369 69	\$293,059 94
Allegany.....	267 28	344 07	1,219 31	7,439 34	7,592 01	8,333 58	10,487 43
Broome.....	1,115 52	1,124 95	12,624 85	46,205 05	47,918 08	50,627 43	50,731 35
Cattaraugus.....	710 30	678 87	9,511 96	26,416 98	33,471 69	32,696 43	31,194 05
Cayuga.....	922 17	984 04	15,607 07	34,909 38	41,071 38	41,327 80	43,627 18
Chautauqua.....	940 44	935 02	22,096 79	39,554 00	43,185 11	42,477 50	43,711 73
Chemung.....	1,328 85	1,338 53	15,292 86	56,518 26	63,024 57	61,034 52	61,779 75
Chenango.....	391 27	374 75	3,692 08	12,321 81	11,753 66	11,905 40	11,533 61
Clinton.....	668 80	754 88	4,294 65	18,930 03	20,350 97	19,553 70	21,207 67
Columbia.....	641 30	664 32	11,777 67	30,080 25	28,801 85	29,273 79	30,786 93
Cortland.....	257 35	190 17	1,086 93	10,396 17	8,244 45	8,204 32	6,251 51
Delaware.....	299 45	254 60	4,363 18	9,983 81	9,186 62	9,240 56	8,073 73
Dutchess.....	1,401 07	1,412 75	20,785 25	62,790 60	65,288 20	64,023 54	63,633 11
Erie.....	.....	.....	295,287 38	829,693 53	860,665 57	842,699 20	868,647 04
Essex.....	377 38	378 74	2,993 55	9,832 97	10,720 14	10,631 42	10,620 88
Franklin.....	380 60	394 95	4,390 42	9,697 36	10,591 85	11,297 77	11,303 44
Fulton.....	647 05	687 36	17,080 94	26,552 87	29,388 79	29,838 83	31,034 73
Genesee.....	502 65	513 87	5,622 66	15,418 16	15,244 55	15,352 36	15,206 97
Greene.....	494 35	512 50	6,322 98	19,234 40	12,492 81	13,584 01	13,874 99
Hamilton.....	77 50	100 80	967 45	2,882 51	2,310 92	2,272 50	2,750 88
Herkimer.....	815 99	835 61	15,243 70	34,382 89	34,778 24	36,696 08	37,450 63
Jefferson.....	753 10	827 87	14,375 70	34,196 77	33,717 90	34,910 28	37,140 87
Kings.....	.....	.....	599,115 89	2,079,803 74	2,270,070 09	2,276,788 33	2,275,594 93
Lewis.....	343 10	330 17	3,681 42	10,699 01	10,035 28	9,860 25	9,529 83
Livingston.....	461 17	409 60	4,715 50	13,920 16	13,478 72	13,490 52	12,379 14
Madison.....	726 25	711 20	6,452 46	20,130 35	21,095 01	21,465 43	21,924 66
Monroe.....	2,892 58	3,048 35	82,935 32	238,530 25	264,832 98	269,107 62	274,820 56
Montgomery.....	1,028 80	1,032 38	14,276 78	39,094 08	44,363 27	47,594 70	47,665 63
Nassau.....	899 66	1,348 57	21,629 98	42,121 90	45,542 34	40,236 69	40,966 50
New York.....	.....	.....	1,056,013 10	4,894,408 74	5,432,732 63	5,392,609 35	5,359,211 02
Niagara.....	1,897 95	1,969 84	13,149 89	73,052 91	87,277 21	86,478 71	89,189 30
Oneida.....	2,864 63	2,882 13	39,899 94	116,328 62	134,427 29	133,642 10	132,324 65
Onondaga.....	2,702 54	2,684 21	102,779 42	213,617 49	238,806 96	234,611 96	234,718 76
Ontario.....	515 28	521 30	5,455 50	23,657 62	23,267 32	23,107 21	23,218 71
Orange.....	2,147 85	2,062 27	24,997 15	94,943 68	97,612 52	96,165 57	94,201 12
Orleans.....	257 64	302 75	3,345 49	9,518 02	7,680 76	7,805 33	9,547 25
Oswego.....	1,051 07	1,091 67	21,201 82	40,360 31	46,019 77	47,227 75	49,397 98



Otsego .....	579 65	589 67	6,075 45	19,604 14	17,364 31	17,279 60	17,251 61
Putnam .....	210 35	185 20	2,368 66	5,478 45	5,410 60	6,299 23	5,804 82
Queens .....	6,162 30	6,210 58	43,424 61	191,854 71	209,554 45	271,060 82	275,358 79
Rensselaer .....	2,001 06	1,886 23	22,870 11	185,990 59	198,006 93	185,405 21	176,662 55
Richmond .....	.....	.....	38,364 83	108,526 41	106,125 13	106,918 44	111,153 50
Rockland .....	945 83	1,027 71	9,018 39	27,984 39	25,954 81	28,498 36	31,671 09
St. Lawrence .....	613 67	641 59	17,294 52	25,918 39	26,693 08	26,907 64	29,802 60
Saratoga .....	1,774 03	1,823 95	11,514 07	48,494 47	49,672 97	48,143 93	50,910 52
Schenectady .....	1,031 35	1,160 93	6,081 73	43,073 17	45,506 27	48,761 56	53,319 03
Schoharie .....	224 44	236 86	2,113 85	7,070 92	6,025 12	6,773 54	6,864 89
Schuyler .....	180 90	164 99	1,415 00	5,241 35	5,331 09	5,199 11	4,645 01
Seneca .....	434 90	435 50	2,883 50	13,969 55	13,227 37	13,286 79	12,972 84
Steuben .....	1,015 14	1,055 23	15,124 26	40,266 42	46,679 75	46,733 63	48,723 01
Suffolk .....	1,304 92	1,280 17	15,051 40	29,574 02	35,625 88	37,521 38	37,192 35
Sullivan .....	493 66	472 78	6,359 67	12,424 14	12,797 36	14,107 55	13,815 53
Tioga .....	447 67	445 50	4,319 46	13,811 87	12,876 41	13,228 98	13,231 60
Tompkins .....	411 91	435 29	4,367 62	18,893 33	16,958 04	17,833 90	18,650 13
Ulster .....	1,618 42	1,564 16	25,647 61	65,987 62	73,228 80	73,614 95	72,268 77
Warren .....	755 18	819 95	5,551 13	21,372 37	21,743 40	22,563 23	23,190 94
Washington .....	717 00	800 51	7,261 63	21,984 49	24,439 19	21,622 62	24,429 01
Wayne .....	517 57	469 68	4,189 06	16,174 52	15,601 83	15,028 68	14,655 22
Westchester .....	4,231 74	4,524 75	59,253 58	183,837 38	191,843 17	195,946 98	205,738 22
Wyoming .....	248 17	302 15	3,747 26	10,057 37	7,094 88	7,807 66	9,232 02
Yates .....	191 05	179 46	1,923 50	5,695 06	5,696 11	5,850 20	5,735 96
Total counties .....	\$60,228 54	\$61,605 03	\$2,917,124 01	\$10,652,531 05	\$11,611,713 34	\$11,620,536 22	\$11,642,078 47
State Commissioner of Excise .....	.....	.....	*4,144 61	13,216 97	26,576 76	28,419 93	64,420 66
Grand total .....	\$60,228 54	\$61,605 03	\$2,921,268 62	\$10,665,748 02	\$11,638,290 10	\$11,648,956 15	\$11,706,499 13

\* For year ending September 30, 1895.



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## TABLE D

THE FOLLOWING TABLES SHOW THE TOTAL RECEIPTS AND DISBURSEMENTS MADE UNDER THE PROVISIONS OF THE LIQUOR TAX LAW FOR THE FOUR YEARS BEGINNING MAY 1, 1896, AND ENDING APRIL 30, 1900, TOGETHER WITH THE TOTAL BENEFIT TO EACH LOCALITY.

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ALBANY COUNTY.  
TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albany city.....	\$928,479 56	\$9,284 80	\$18,766 68	\$870,428 08	\$290,142 69	\$580,285 39	\$173,162 74	\$753,448 13
Berne.....	3,101 68	31 01	250 00	2,820 67	940 21	1,880 46	2,729 13	4,609 59
Bethlehem.....	5,461 71	54 62	416 69	4,990 40	1,663 46	3,326 94	10,702 48	14,029 42
Coeymans .....	6,363 36	63 63	516 69	5,783 04	1,927 69	3,855 35	6,291 28	10,146 63
Cohoes city.....	180,807 93	1,808 08	14,349 78	164,650 07	54,883 36	109,766 71	32,973 72	142,740 43
Colonie.....	22,470 07	224 71	3,316 63	18,928 73	6,309 58	12,619 15	13,606 69	26,225 84
Green Island.....	17,040 00	170 39	383 33	16,486 28	5,495 42	10,990 86	6,306 09	17,296 95
Guiderland .....	4,985 03	49 85	8 34	4,926 84	1,642 28	3,284 56	5,304 22	8,588 78
Knox.....	.....	.....	.....	.....	.....	.....	1,812 98	1,812 98
New Scotland .....	3,478 35	34 79	179 20	3,264 36	1,088 13	2,176 23	6,899 41	9,075 64
Rensselaerville .....	2,000 00	20 00	.....	1,980 00	660 00	1,320 00	2,846 06	4,166 06
Watervliet city.....	108,935 73	1,089 36	9,770 63	98,075 74	32,691 92	65,383 82	11,745 54	77,129 36
Westerlo .....	950 01	9 49	8 34	932 18	310 72	621 46	3,190 76	3,812 22
Total .....	\$1,284,073 43	\$12 840 73	\$77,966 31	\$1,193,266 39	\$397,755 46	\$795,510 93	\$277,571 10	\$1,073,082 03

ALLEGANY COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share for net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by localities diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Alfred .....	.....	.....	.....	.....	.....	.....	\$1,518 78	\$1,518 78
Allen .....	.....	.....	.....	.....	.....	.....	863 00	863 00
Alma .....	\$1,141 68	\$34 25	\$125 00	\$982 43	\$327 47	\$654 96	978 72	1,633 68
Almond.....	891 66	26 75	133 33	731 58	243 86	487 72	1,887 35	2,375 07
Amity .....	805 00	24 15	.....	780 85	260 29	520 56	2,279 06	2,799 62
Andover .....	1,257 93	37 74	.....	1,220 19	406 73	813 46	1,888 22	2,701 68
Anguchca.....	700 01	21 00	.....	679 01	226 34	452 67	1,830 94	2,333 61
Belfast .....	975 00	29 25	.....	945 75	315 25	630 50	1,452 74	2,083 24
Birdsall.....	200 00	6 00	.....	191 00	64 67	129 33	653 16	782 49
Bolivar .....	4,215 42	126 46	83 33	4,005 63	1,335 21	2,670 42	1,904 47	4,574 89
Burns.....	1,741 67	52 25	62 50	1,626 92	542 32	1,084 60	1,261 14	2,345 74
Caneadea.....	675 01	20 25	.....	654 76	218 25	436 51	1,421 54	1,858 05
Centerville .....	.....	.....	.....	.....	.....	.....	994 59	994 59
Clarksville .....	.....	.....	.....	.....	.....	.....	1,018 87	1,018 87
Cuba .....	3,119 17	93 58	408 35	2,617 24	872 41	1,744 83	3,203 14	4,947 97
Friendship .....	416 50	12 50	.....	404 00	134 66	269 34	3,110 65	3,379 99
Genesee .....	.....	.....	.....	.....	.....	.....	1,210 87	1,210 87
Granger .....	.....	.....	.....	.....	.....	.....	900 85	900 85
Grove .....	300 00	9 00	8 34	282 66	94 22	188 44	844 00	1,032 44
Hume .....	3,140 84	94 23	41 67	3,004 94	1,001 65	2,003 29	1,914 89	3,918 18
Independence .....	.....	.....	.....	.....	.....	.....	1,087 88	1,087 88
New Hudson .....	.....	.....	.....	.....	.....	.....	1,169 05	1,169 05
Rushford .....	200 00	6 00	.....	194 00	64 66	129 34	1,659 52	1,788 86
Scio.....	.....	.....	.....	.....	.....	.....	1,835 46	1,835 46
Ward .....	.....	.....	.....	.....	.....	.....	612 37	612 37
Wellsville .....	16,747 49	502 42	716 67	15,528 40	5,176 13	10,352 27	4,656 49	15,018 76
West Almond.....	.....	.....	.....	.....	.....	.....	790 07	790 07
Willing.....	.....	.....	.....	.....	.....	.....	666 16	666 16
Wirt .....	.....	.....	.....	.....	.....	.....	1,547 03	1,547 03
Total .....	\$36,527 38	\$1,095 83	\$1,579 19	\$33,852 36	\$11,284 12	\$22,568 24	\$45,221 01	\$67,789 25

BROOME COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Barker .....	\$688 34	\$13 75	.....	\$674 59	\$224 87	\$449 72	\$1,935 77	\$2,385 49
Binghamton city .....	187,849 69	3,756 99	\$10,620 68	173,472 02	57,824 00	115,648 02	61,603 57	177,251 59
Binghamton .....	216 67	4 33	.....	212 34	70 79	141 55	875 70	1,017 25
Chenango .....	.....	.....	.....	.....	.....	.....	2,309 82	2,309 82
Colesville .....	2,035 01	40 70	166 66	1,827 65	609 22	1,218 43	3,718 95	4,937 38
Conklin .....	.....	.....	.....	.....	.....	.....	1,701 74	1,701 74
Dickinson .....	.....	.....	.....	.....	.....	.....	1,258 39	1,258 39
Fenton .....	.....	.....	.....	.....	.....	.....	1,682 81	1,682 81
Kirkwood .....	225 00	4 50	.....	220 50	73 51	146 99	1,958 80	2,105 79
Lisle .....	233 34	4 67	.....	228 67	76 22	152 45	2,058 05	2,210 50
Maine .....	.....	.....	.....	.....	.....	.....	1,594 41	1,594 41
Nanticoke .....	33 34	67	.....	32 67	10 88	21 79	662 82	684 61
Santford .....	6,486 67	129 74	300 00	6,056 93	2,018 98	4,037 95	4,030 73	8,068 68
Triangle .....	1,760 00	35 20	150 01	1,574 79	524 93	1,049 86	2,005 49	3,055 35
Union .....	11,085 86	221 72	881 23	9,982 91	3,327 63	6,655 28	6,332 16	12,987 44
Vestal .....	.....	.....	.....	.....	.....	.....	2,289 94	2,289 94
Windsor .....	1,308 33	26 16	83 33	1,198 84	399 60	799 24	3,611 80	4,411 04
Total .....	\$211,922 25	\$4,238 43	\$12,201 91	\$195,481 91	\$65,160 63	\$130,321 28	\$99,630 95	\$229,952 23



CATTARAUGUS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share for net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Allegany	\$11,063 60	\$221 26	\$612 49	\$10,229 85	\$3,409 96	\$6,819 89	\$4,265 37	\$11,085 26
Ashford	2,818 30	56 36	329 16	2,432 78	810 93	1,621 85	1,828 13	3,449 98
Carrollton	6,553 40	131 07	341 67	6,080 66	2,026 88	4,053 78	1,715 04	5,768 82
Cold Spring							790 13	790 13
Conewango							1,588 38	1,588 38
Dayton	1,245 00	24 90	25 00	1,195 10	398 36	796 74	1,611 98	2,408 72
East Otto							1,363 44	1,363 44
Elko	400 00	8 00		392 00	130 68	261 32	311 51	572 83
Ellicottville	3,307 51	66 16	341 67	2,899 68	966 56	1,933 12	2,221 77	4,154 89
Farmersville	691 68	13 84		677 84	225 94	451 90	1,658 10	2,110 00
Franklinville	250 00	5 00		245 00	81 67	163 33	3,613 38	3,776 71
Freedom	400 00	8 00		392 00	130 68	261 32	1,796 41	2,057 73
Great Valley							1,476 99	1,476 99
Hinsdale							1,957 70	1,957 70
Humphrey							708 65	708 65
Ischua							1,102 04	1,102 04
Leon							1,132 90	1,132 90
Little Valley	2,508 33	50 17	83 33	2,374 83	791 61	1,583 22	1,544 18	3,127 40
Lyndon							890 85	890 85
Machias							1,952 26	1,952 26
Mansfield							1,333 52	1,333 52
Napoli							916 19	916 19
New Albion	700 00	14 00		686 00	228 67	457 33	1,760 00	2,217 33
Olean city	57,854 71	1,157 09	3,333 33	53,364 29	17,788 10	35,576 19	10,074 52	45,650 71
Olean	7,415 85	148 32	141 67	7,125 86	2,375 28	4,750 58	7,537 15	12,287 73
Otto	1,476 67	29 54	83 33	1,363 80	454 60	909 20	1,163 09	2,072 29
Perrysburgh							1,293 94	1,293 94
Persia	7,058 34	141 17	566 70	6,350 47	2,116 82	4,233 65	1,297 01	5,530 66
Portville	232 52	4 65		227 87	75 96	151 91	1,820 03	1,971 94
Randolph	3,835 85	76 71	25 00	3,734 14	1,244 70	2,489 44	2,332 38	4,821 82
Red House	997 13	19 94	58 33	918 86	306 28	612 58	579 05	1,191 63
Salamanca	23,403 36	468 05	1,163 33	21,771 98	7,257 33	14,514 65	2,997 62	17,512 27
South Valley	400 00	8 00		392 00	130 68	261 32	366 62	627 94
Yorkshire	960 01	19 20	16 67	924 14	308 03	616 11	1,686 41	2,302 52
Total	\$133,572 26	\$2,671 43	\$7,121 68	\$123,779 15	\$41,259 72	\$82,519 43	\$68,686 74	\$151,206 17

CAYUGA COUNTY.

TABLI

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Auburn city.....	\$150,734 17	\$3,014 69	\$9,906 46	\$137,813 02	\$15,937 67	\$91,875 35	\$34,436 54	\$126,311 89
Aurelius.....	8,065 82	161 32	793 76	7,110 74	2,370 23	4,740 51	3,893 35	3,893 35
Brutus.....	810 00	16 20		793 80	264 60	529 20	4,677 68	9,418 19
Cato.....	1,066 67	21 33	41 67	1,003 67	334 55	669 12	2,860 01	3,389 21
Conquest.....	1,941 68	38 84	100 02	1,802 82	600 95	1,201 87	2,308 25	2,977 37
Fleming.....	999 19	19 98	116 67	862 54	287 52	575 02	2,156 78	3,358 65
Genoa.....	808 34	16 16		792 18	264 05	528 13	3,404 72	3,979 74
Ira.....							2,304 77	2,832 90
Ledyard.....	250 00	5 00		245 00	81 67	163 33	3,619 17	3,619 17
Locke.....	4,130 03	82 60	262 52	3,784 91	1,261 64	2,523 27	1,736 46	1,899 79
Montezuma.....	1,840 00	36 80	83 33	1,719 87	573 30	1,146 57	2,950 27	5,473 51
Moravia.....	1,865 00	37 30		1,827 70	609 22	1,218 48	1,886 63	3,013 20
Niles.....							3,919 75	5,138 23
Owasco.....	116 67	2 33		114 34	38 12	76 22	2,800 35	2,300 35
Scipio.....	925 01	18 49	50 01	856 51	285 51	571 00	2,068 37	2,144 59
Sempronius.....							3,570 30	4,141 30
Sennett.....							1,326 51	1,326 51
Springport.....	508 33	10 17	50 00	448 16	149 38	298 78	3,083 61	3,083 61
Sterling.....	2,060 01	41 20	258 33	1,760 48	586 83	1,173 65	3,088 53	3,387 31
Summer Hill.....							2,864 52	4,038 17
Throop.....							1,032 35	1,032 35
Venice.....							1,733 26	1,733 26
Victory.....							3,007 64	3,007 64
Total.....	\$176,120 92	\$3,522 41	\$11,662 77	\$160,935 74	\$53,645 24	\$107,290 50	\$96,278 92	\$203,569 42



CHAUTAUQUA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Arkwright.....	\$2,261 68	\$45 23	\$516 65	\$1,699 80	\$566 60	\$1,433 20	\$809 12	\$809 12
Busti.....							2,431 65	3,564 85
Carroll.....	1,387 50	27 75	41 67	1,318 08	439 36	878 72	1,263 21	1,263 21
Charlotte.....	4,200 04	84 01	650 01	3,466 02	1,155 34	2,310 68	4,609 50	2,069 94
Chautauqua.....	1,025 00	20 50		1,004 50	334 84	669 66	1,277 39	6,920 18
Cherry Creek.....	100 00	2 00		98 00	32 67	65 33	1,190 23	1,947 05
Clymer.....	68,282 54	1,365 65	3,070 78	63,846 11	21,282 04	42,564 07	7,815 22	1,255 56
Dunkirk city.....	2,066 70	41 32	924 97	1,100 41	366 81	733 60	2,288 32	50,379 29
Ellery.....	2,396 69	47 93	166 66	2,182 10	727 36	1,454 74	3,157 58	3,021 92
Ellicott.....	10 00	20		9 80	3 27	6 53	1,192 05	4,612 32
Ellington.....							728 67	1,198 58
French Creek.....							728 67	728 67
Gerry.....							1,174 46	1,174 46
Hamover.....	4,900 01	98 00	300 01	4,502 00	1,500 68	3,001 32	4,801 00	7,802 32
Harmony.....							3,139 01	3,139 01
Jamestown city.....	75,358 01	1,507 16	4,399 92	69,450 93	23,150 31	46,300 62	26,118 10	72,418 72
Kiantone.....							677 44	677 44
Mina.....	201 66	4 03		197 63	65 88	131 75	982 69	1,114 44
Poland.....							1,504 37	1,504 37
Pomfret.....	5,921 71	118 43	225 01	5,578 27	1,859 42	3,718 85	6,269 08	9,987 93
Portland.....	3,133 34	62 68	245 83	2,824 83	941 61	1,883 22	4,127 36	6,010 58
Ripley.....	91 25	1 82	8 33	81 10	27 03	54 07	3,379 98	3,434 05
Sheridan.....							2,964 34	2,964 34
Sherman.....							1,979 56	1,979 56
Stockton.....							1,753 45	1,753 45
Villenova.....	400 00	8 00		392 00	130 65	261 35	1,140 59	1,401 94
Westfield.....	12,931 24	258 63	1,495 85	11,176 76	3,725 59	7,451 17	4,835 78	12,286 95
Total.....	\$184,667 37	\$3,693 34	\$12,045 69	\$168,928 34	\$56,309 46	\$112,618 88	\$92,801 37	\$205,420 25



CHEMUNG COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Ashland.....	\$1,604 18	\$32 08	\$41 67	\$1,530 43	\$510 14	\$1,020 29	\$1,524 89	\$2,545 18
Baldwin.....	.....	.....	.....	.....	.....	.....	645 84	645 84
Big Flats.....	435 00	8 70	.....	426 30	142 10	284 20	3,082 21	3,366 41
Cathin.....	.....	.....	.....	.....	.....	.....	986 03	986 03
Chemung.....	1,133 34	22 67	41 67	1,069 00	356 33	712 67	3,197 80	3,910 47
Elmira city.....	239,135 51	4,782 71	13,614 55	220,738 25	73,579 42	147,158 83	49,880 31	197,039 14
Elmira.....	2,461 67	49 23	100 00	2,312 44	770 81	1,541 63	1,929 94	3,471 57
Erin.....	.....	.....	.....	.....	.....	.....	1,042 88	1,042 88
Horseheads.....	14,193 34	283 86	550 00	13,359 48	4,453 17	8,906 31	5,765 11	14,661 42
Southport.....	2,075 00	41 50	41 67	1,991 83	663 94	1,327 89	2,913 40	4,241 29
Van Etten.....	918 34	18 97	.....	929 37	309 79	619 58	1,301 78	1,921 36
Veteran.....	.....	.....	.....	.....	.....	.....	2,203 15	2,203 15
Total.....	\$261,986 38	\$5,239 72	\$14,389 56	\$242,357 10	\$80,785 70	\$161,571 40	\$74,463 34	\$236,034 74

CHENANGO COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Afton.....	\$2,003 33	\$60 10	\$166 67	\$1,776 56	\$592 18	\$1,184 38	\$2,641 89	\$3,826 27
Bainbridge .....	1,268 75	38 06	.....	1,230 69	410 23	820 46	3,362 30	4,182 76
Columbus.....	.....	.....	.....	.....	.....	.....	1,490 22	1,490 22
Coventry.....	.....	.....	.....	.....	.....	.....	1,612 90	1,612 90
German.....	.....	.....	.....	.....	.....	.....	514 57	514 57
Greene.....	3,395 02	101 85	258 34	3,034 83	1,011 61	2,023 22	4,755 38	6,778 60
Guilford.....	743 34	22 30	50 00	671 04	223 68	447 36	3,389 80	3,837 16
Lucklaen.....	100 00	3 00	16 67	80 33	26 78	53 55	558 71	612 26
McDonough.....	310 00	9 30	.....	300 70	100 23	200 47	936 24	1,136 71
New Berlin.....	4,527 52	135 82	666 66	3,725 04	1,241 69	2,483 35	3,124 04	5,607 39
North Norwich .....	.....	.....	.....	.....	.....	.....	1,518 20	1,518 20
Norwich.....	26,230 01	786 90	1,083 36	24,359 75	8,119 93	16,239 82	8,208 30	24,448 12
Otselic.....	1,416 67	42 50	41 67	1,332 50	444 18	888 32	1,213 31	2,101 63
Oxford.....	6,120 01	183 60	200 00	5,736 41	1,912 13	3,824 28	5,198 63	9,022 91
Pharsaha.....	.....	.....	.....	.....	.....	.....	763 92	763 92
Pitcher.....	116 67	3 50	.....	113 17	37 72	75 45	782 05	857 50
Plymouth.....	.....	.....	.....	.....	.....	.....	1,126 68	1,126 68
Prestou.....	.....	.....	.....	.....	.....	.....	1,208 91	1,208 91
Sherburne.....	4,237 52	127 13	241 68	3,868 71	1,289 57	2,579 14	4,264 09	6,843 23
Smithville.....	916 68	27 50	16 68	872 50	290 83	581 67	1,317 06	1,898 73
Smyrna.....	425 00	12 75	.....	412 25	137 41	274 84	1,756 26	2,031 10
Total .....	\$51,810 52	\$1,554 31	\$2,741 73	\$47,514 48	\$15,838 17	\$31,676 31	\$49,743 46	\$81,419 77

CLINTON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Altona .....	\$505 56	\$15 16	\$45 84	\$444 56	\$148 19	\$296 37	\$707 22	\$1,003 59
Ausable .....	2,100 00	63 00	.....	2,037 00	679 01	1,357 99	2,131 59	3,489 58
Beekmantown .....	783 33	23 50	75 01	684 82	228 28	456 54	1,370 21	1,826 75
Black Brook .....	5,410 02	162 30	358 33	4,889 39	1,629 80	3,259 59	600 26	3,859 85
Champlain .....	15,144 61	454 35	1,460 41	13,229 85	4,409 95	8,819 90	2,960 53	11,780 43
Chazy .....	1,543 35	46 30	125 00	1,372 05	457 35	914 70	1,685 38	2,600 08
Clinton .....	.....	.....	.....	.....	.....	.....	942 82	942 82
Dannemora .....	3,971 67	119 15	612 49	3,240 03	1,080 01	2,160 02	466 72	2,626 74
Ellenburgh .....	.....	.....	.....	.....	.....	.....	1,244 10	1,244 10
Moers .....	800 00	24 00	.....	776 00	258 66	517 34	1,483 52	2,000 86
Peru .....	.....	.....	.....	.....	.....	.....	2,179 62	2,179 62
Plattsburg .....	61,711 67	1,851 35	6,491 65	53,368 67	17,789 54	35,579 13	7,905 60	43,484 73
Saranac .....	.....	.....	.....	.....	.....	.....	833 91	833 91
Schuyler Falls .....	.....	.....	.....	.....	.....	.....	923 69	923 69
Total .....	\$91,970 21	\$2,759 11	\$9,168 73	\$80,042 37	\$26,680 79	\$53,361 58	\$25,435 17	\$78,796 75



## COLUMBIA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Aueram .....	\$1,200 00	\$24 00	.....	\$1,176 00	\$392 00	\$784 00	\$2,569 05	\$3,353 05
Austerlitz .....	.....	.....	.....	.....	.....	.....	1,001 52	1,001 52
Canaan .....	1,770 90	35 42	\$8 34	1,627 14	575 72	1,151 42	3,260 76	4,412 18
Chatham .....	4,238 77	84 76	293 75	3,860 26	1,286 74	2,573 52	7,440 84	10,014 36
Claverack .....	6,360 00	127 20	166 68	6,066 12	2,022 04	4,044 08	7,172 96	11,217 04
Clermont .....	800 00	16 00	50 00	734 00	244 66	489 34	1,812 81	2,302 15
Copake .....	3,876 69	77 55	482 34	3,316 80	1,105 60	2,211 20	3,187 61	5,398 81
Gallatin .....	791 67	15 83	.....	775 84	258 60	517 24	1,125 84	1,643 08
Germanatown .....	1,200 00	24 00	.....	1,176 00	392 00	784 00	1,902 53	2,686 53
Phent .....	6,520 83	130 41	183 33	6,207 09	2,069 03	4,138 06	5,588 74	9,726 80
Greenport .....	2,650 00	52 99	665 50	1,931 51	643 84	1,287 67	1,934 34	3,222 01
Hillsdale .....	2,248 34	44 97	73 50	2,129 87	709 97	1,419 90	1,790 17	3,210 07
Hudson city .....	75,522 47	1,510 45	3,122 31	70,889 71	23,629 91	47,259 80	13,225 92	60,485 72
Kinderhook .....	8,860 02	177 20	886 51	7,796 31	2,598 77	5,197 54	5,968 63	11,166 17
Livingston .....	1,200 00	24 00	.....	1,176 00	392 00	784 00	3,283 65	4,067 65
New Lebanon .....	2,745 83	51 91	141 68	2,549 24	849 74	1,699 50	1,671 19	3,370 69
Stockport .....	3,085 00	61 70	273 34	2,749 96	916 65	1,833 31	3,179 18	5,012 49
Stuyvesant .....	4,485 01	89 71	114 50	4,280 80	1,426 93	2,853 87	3,448 02	6,301 89
Taghkanick .....	408 34	8 17	.....	400 17	133 40	266 77	967 03	1,233 80
Total .....	\$127,963 87	\$2,559 27	\$6,461 78	\$118,942 82	\$39,647 60	\$79,295 22	\$70,530 79	\$149,826 01

CORTLAND COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Cincinnati .....	.....	.....	.....	.....	.....	.....	.....	.....
Cortland city* .....	\$383 34	\$7 67	.....	\$375 67	\$125 22	\$250 45	\$811 63	\$811 63
Cortlandville .....	23,081 67	692 45	\$566 66	21,822 56	7,274 20	14,548 36	15,737 88	30,536 69
Guyler .....	325 00	9 75	.....	315 25	105 07	210 18	1,284 66	1,494 84
Freetown .....	.....	.....	.....	.....	.....	.....	707 45	707 45
Harford .....	.....	.....	.....	.....	.....	.....	814 59	814 59
Homer .....	5,848 73	175 46	385 43	5,287 84	1,762 63	3,525 21	6,186 33	9,711 54
Lapeer .....	.....	.....	.....	.....	.....	.....	631 02	631 02
Marathon .....	2,415 00	72 45	87 50	2,255 05	751 68	1,503 37	1,952 51	3,455 88
Preble .....	483 34	14 50	.....	468 84	156 27	312 57	1,616 24	1,928 81
Scott .....	835 00	25 05	.....	809 95	269 99	539 96	831 22	1,371 18
Solon .....	.....	.....	.....	.....	.....	.....	650 64	650 64
Taylor .....	.....	.....	.....	.....	.....	.....	671 26	671 26
Truxton .....	1,110 00	33 30	.....	1,076 70	358 89	717 81	1,593 18	2,310 99
Virgil .....	.....	.....	.....	.....	.....	.....	1,546 58	1,546 58
Willett .....	791 67	23 75	83 33	684 59	228 20	456 39	729 20	1,185 59
Total .....	\$35,273 75	\$1,054 38	\$1,122 92	\$33,096 45	\$11,032 15	\$22,064 30	\$35,764 39	\$57,828 69

\* Cortland city erected March 16, 1900, from town of Cortlandville.

DELAWARE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Andes .....	.....	.....	.....	.....	.....	.....	\$2,137 89	\$2,137 89
Bovina .....	.....	.....	.....	.....	.....	.....	1,430 17	1,430 17
Colchester .....	\$1,551 67	\$46 55	\$58 34	\$1,446 78	\$482 27	\$964 51	1,584 07	2,548 58
Davenport .....	2,265 02	67 95	41 67	2,155 40	718 46	1,436 94	1,530 58	2,967 52
Delhi .....	3,540 00	106 20	16 67	3,417 13	1,139 04	2,278 09	3,496 04	5,774 13
Deposit .....	.....	.....	.....	.....	.....	.....	1,484 41	1,484 41
Franklin .....	.....	.....	.....	.....	.....	.....	3,536 08	3,536 08
Hamden .....	200 00	6 00	.....	194 00	64 67	129 33	1,650 98	1,780 31
Hancock .....	13,373 35	401 20	300 00	12,672 15	4,224 05	8,448 10	2,822 17	11,270 27
Harpersfield .....	.....	.....	.....	.....	.....	.....	1,320 17	1,320 17
Kortright .....	591 66	17 75	.....	573 91	191 30	382 61	2,121 72	2,504 33
Masonville .....	310 00	9 30	.....	300 70	100 23	200 47	1,267 59	1,468 06
Meredith .....	.....	.....	.....	.....	.....	.....	1,678 42	1,678 42
Middletown .....	5,391 65	161 75	416 61	4,813 29	1,604 44	3,208 85	2,326 64	5,535 49
Roxbury .....	1,515 01	45 45	83 34	1,386 22	462 07	924 15	2,701 17	3,625 32
Sidney .....	7,516 69	225 50	341 68	6,949 51	2,316 50	4,633 01	3,105 58	7,738 59
Stamford .....	1,722 49	51 68	125 00	1,545 81	515 28	1,030 53	2,347 64	3,378 17
Tompkins .....	958 34	28 75	.....	929 59	309 86	619 73	1,516 11	2,135 84
Walton .....	103 33	3 10	.....	100 23	33 41	66 82	4,068 32	4,135 14
Total .....	\$39,039 21	\$1,171 18	\$1,383 31	\$36,484 72	\$12,161 58	\$24,323 14	\$42,125 75	\$66,448 89



DUTCHESS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Amenia.....	\$2,205 43	\$44 10	\$33 33	\$2,128 00	\$709 33	\$1,418 67	\$4,214 21	\$5,632 88
Beekman.....	1,743 35	34 87	66 68	1,641 80	547 28	1,094 52	2,098 08	3,192 60
Chanton.....	.....	.....	.....	.....	.....	.....	2,619 13	2,619 13
Dover.....	1,341 66	26 83	16 67	1,298 16	432 72	865 44	3,422 97	4,288 41
East Fishkill.....	2,708 34	54 16	433 34	2,220 84	740 27	1,480 57	3,551 51	5,032 08
Fishkill.....	58,671 67	1,173 44	5,297 92	52,200 31	17,400 11	34,800 20	14,784 43	49,584 63
Hyde Park.....	4,350 00	87 01	316 67	3,946 32	1,315 44	2,630 88	7,242 46	9,873 31
La Grange.....	.....	.....	.....	.....	.....	.....	2,941 23	2,941 23
Milau.....	200 00	4 00	.....	196 00	65 33	130 67	1,672 64	1,803 31
North East.....	3,590 02	71 80	100 00	3,418 22	1,139 41	2,278 81	4,608 94	6,917 75
Pawling.....	.....	.....	.....	.....	.....	.....	5,537 34	5,537 34
Pine Plains.....	2,528 34	50 57	16 68	2,461 09	820 36	1,640 73	2,493 54	4,134 27
Plensant Valley.....	.....	.....	.....	.....	.....	.....	3,069 85	3,069 85
Poughkeepsie city.....	152,695 13	3,053 90	10,487 35	139,153 88	46,384 62	92,769 26	38,812 70	131,611 96
Poughkeepsie.....	18,106 76	362 14	1,785 43	15,959 19	5,319 74	10,639 45	9,004 41	19,643 89
Red Hook.....	9,032 51	180 64	400 01	8,451 86	2,817 29	5,634 57	8,417 31	14,051 88
Rhinebeck.....	9,691 68	193 84	154 17	9,343 67	3,114 55	6,229 12	8,246 79	14,475 91
Stanford.....	1,620 00	32 40	50 00	1,537 60	512 53	1,025 07	3,657 46	4,682 53
Union Vale.....	1,675 00	33 49	108 34	1,533 17	511 07	1,022 10	1,708 45	2,730 55
Wappinger.....	10,581 67	211 64	560 42	9,809 61	3,269 86	6,539 75	6,191 32	12,731 07
Washington.....	589 18	11 78	141 67	435 73	145 24	290 49	5,224 27	5,514 76
Total.....	\$281,330 74	\$5,626 61	\$19,968 68	\$255,735 45	\$85,245 15	\$170,490 30	\$139,609 07	\$310,099 37

## ERIE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Alden .....	\$6,608 33	.....	\$633 32	\$5,975 01	\$1,991 67	\$3,983 34	\$5,550 98	\$9,534 32
Amherst .....	12,888 40	.....	966 65	11,921 75	3,973 92	7,947 83	8,899 52	16,847 35
Anzora .....	7,743 34	.....	416 66	7,326 68	2,442 23	4,884 45	5,024 38	9,908 83
Boston .....	1,551 67	.....	.....	1,551 67	517 22	1,034 45	1,388 26	2,429 71
Braut .....	2,508 34	.....	300 00	2,208 34	736 11	1,472 23	2,277 83	3,750 06
Buffalo city .....	3,488,360 87	.....	335,517 15	3,152,843 72	1,050,947 90	2,101,895 82	732,897 48	2,834,793 30
Cheektowaga .....	26,238 37	.....	2,558 32	23,680 05	7,893 34	15,786 71	13,302 62	29,089 33
Clarence .....	5,210 01	.....	133 33	5,076 68	1,692 22	3,384 46	5,041 33	8,425 79
Colden .....	1,766 67	.....	.....	1,766 67	588 90	1,177 77	1,433 16	2,610 93
Collins .....	5,664 16	.....	433 33	5,230 83	1,743 61	3,487 22	3,763 31	7,250 53
Concord .....	1,460 00	.....	.....	1,460 00	486 67	973 33	5 287 38	6,260 71
East Hamburg .....	1,725 00	.....	50 00	1,675 00	558 34	1,116 66	3,753 00	4,869 66
Eden .....	2,008 34	.....	.....	2,008 34	669 46	1,338 88	2,884 98	4,223 86
Elma .....	4,908 36	.....	508 33	4,400 03	1,466 68	2,933 35	3,669 59	6,602 94
Evans .....	3,666 68	.....	91 67	3,575 01	1,191 67	2,383 34	4,710 14	7,093 48
Grand Island .....	4,116 70	.....	1,608 32	2,508 38	836 12	1,672 26	2,994 71	4,066 97
Hamburg .....	21,347 95	.....	1,656 23	19,691 72	6,563 90	13,127 82	8,915 37	22,043 19
Holland .....	1,631 67	.....	.....	1,631 67	543 88	1,087 79	2,145 04	3,232 83
Lancaster .....	65,355 04	.....	6,525 05	58,829 99	19,610 00	39,219 99	9,365 61	48,585 60
Marilla .....	320 00	.....	.....	320 00	106 67	213 33	1,884 84	2,098 17
Newstead .....	7,720 83	.....	327 08	7,393 75	2,464 58	4,929 17	4,906 38	9,835 55
North Collins .....	4,116 66	.....	275 00	3,841 66	1,280 56	2,561 10	3,051 36	5,612 46
Sardinia .....	2,183 33	.....	8 34	2,174 99	724 99	1,450 00	2,495 39	3,945 39
Tonawanda .....	62,986 67	.....	7,925 00	55,061 67	18,353 88	36,707 79	23,781 68	60,489 47
Wales .....	916 68	.....	.....	916 68	305 56	611 12	1,745 80	2,356 92
West Seneca .....	19,868 38	.....	1,233 33	18,635 05	6,211 69	12,423 36	7,548 76	19,972 12
Total .....	\$3,762,872 45	.....	\$361,167 11	\$3,401,705 34	\$1,133,901 77	\$2,267,803 57	\$868,718 90	\$3,136,522 47



ESSEX COUNTY.  
TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Chesterfield .....	\$6,460 00	\$193 79	\$529 16	\$5,737 05	\$1,912 35	\$3,824 70	\$2,168 09	\$5,992 79
Crown Point.....	2,659 99	79 80	349 99	2,230 20	743 39	1,486 81	1,710 05	3,196 86
Elizabethtown.....	1,808 32	54 25	266 65	1,487 42	495 81	991 61	1,023 78	2,015 39
Essex.....	583 35	17 50	125 00	340 85	113 62	227 23	1,775 92	2,003 15
Jay .....	566 67	17 00	.....	549 67	183 22	366 45	1,071 77	1,438 22
Keene .....	2,453 33	73 60	483 32	1,896 41	632 14	1,264 27	1,095 64	2,359 91
Lewis.....	.....	.....	.....	.....	.....	.....	552 41	552 41
Minerva.....	2,562 51	76 88	233 33	2,252 30	750 76	1,501 54	434 30	1,935 84
Moriah .....	11,865 42	355 96	599 99	10,909 47	3,636 49	7,272 98	7,681 30	14,954 28
Newcomb.....	796 67	23 90	25 00	747 77	249 26	498 51	383 35	881 86
North Elba .....	2,860 85	85 83	1,008 30	1,866 72	622 24	1,244 48	1,383 08	2,627 56
North Hudson.....	2,316 68	69 50	204 17	2,043 01	681 01	1,362 00	397 20	1,759 20
St. Arnaud.....	656 68	19 70	.....	636 98	212 32	424 66	274 87	699 53
Schroon.....	2,075 83	62 28	599 97	1,413 58	471 20	912 38	609 13	1,551 51
Ticonderoga.....	9,530 00	285 90	599 97	8,644 13	2,881 39	5,762 74	3,952 49	9,715 23
Westport .....	307 92	9 24	.....	298 68	99 55	199 13	2,094 48	2,293 61
Willsborough.....	933 34	28 00	154 17	751 17	250 39	500 78	1,697 05	2,197 83
Wilmington .....	.....	.....	.....	.....	.....	.....	155 56	155 56
Total .....	\$48,437 56	\$1,453 13	\$5,179 02	\$41,805 41	\$13,935 14	\$27,870 27	\$28,460 47	\$56,330 74



FRANKLIN COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Altamont .....	\$9,112 96	\$273 39	\$856 26	\$7,983 31	\$2,661 11	\$5,322 20	\$1,445 70	\$6,767 90
Bangor .....	150 00	4 50	116 66	28 84	9 61	19 23	1,805 56	1,824 79
Belmont .....	.....	.....	.....	.....	.....	.....	1,198 13	1,198 13
Bombay .....	2,107 91	63 23	50 00	1,994 68	664 90	1,329 78	1,168 98	2,498 76
Brandon .....	.....	.....	.....	.....	.....	.....	339 43	339 43
Brighton .....	451 66	13 55	.....	438 11	146 03	292 08	713 96	1,006 04
Burke .....	.....	.....	.....	.....	.....	.....	1,462 74	1,462 74
Chateaugay .....	678 34	20 35	.....	657 99	219 33	438 66	2,508 92	2,947 58
Constable .....	.....	.....	.....	.....	.....	.....	812 60	812 60
Dickinson .....	.....	.....	.....	.....	.....	.....	892 77	892 77
Duane .....	.....	.....	.....	.....	.....	.....	338 17	338 17
Fort Covington .....	.....	.....	.....	.....	.....	.....	1,582 35	1,582 35
Franklin .....	2,483 35	74 50	374 98	2,033 87	677 95	1,355 92	1,102 70	2,458 62
Harrietstown .....	11,061 72	331 85	1,708 27	9,021 60	3,007 20	6,014 40	2,204 19	8,218 59
Malono .....	17,620 60	528 62	952 08	16,139 90	5,379 97	10,759 93	9,226 11	19,986 04
Moirs .....	578 33	17 35	.....	560 98	186 99	373 99	1,871 28	2,245 27
Santa Clara .....	1,960 03	58 80	466 68	1,434 55	478 18	956 37	853 37	1,809 74
Waverly .....	2,891 67	86 75	208 33	2,596 59	865 53	1,731 06	730 40	2,461 46
Westville .....	.....	.....	.....	.....	.....	.....	601 21	601 21
Total .....	\$49,096 57	\$1,472 89	\$4,733 26	\$42,890 42	\$14,296 80	\$28,593 62	\$30,858 57	\$59,452 19

FULTON COUNTY.  
TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Bleecker.....	\$560 00	\$11 20	\$133 34	\$415 46	\$138 48	\$276 98	\$161 07	\$438 05
Broadalbin.....	2,116 69	42 34	108 33	1,966 02	655 35	1,310 67	1,404 10	2,714 77
Caroga.....	1,600 00	32 00	216 66	1,351 34	450 45	900 89	153 71	1,054 60
Ephratah.....	2,085 01	41 70	75 00	1,968 31	656 10	1,312 21	1,122 22	2,434 43
Gloversville city.....	72,458 56	1,449 18	3,762 46	67,246 92	22,415 64	44,831 28	17,403 89	62,235 17
Johnstown.....	35,295 01	705 90	1,766 67	32,822 44	10,940 82	21,881 62	12,507 03	34,388 65
Johnstown.....	6,245 03	124 90	950 01	5,170 12	1,723 38	3,446 74	3,056 50	6,503 24
Mayfield.....	487 50	9 75	50 00	427 75	142 58	285 17	1,533 23	1,818 40
Northampton.....	4,779 62	95 59	633 32	4,050 71	1,350 24	2,700 47	1,029 88	3,730 35
Oppenheim.....	125 00	2 50	.....	122 50	40 83	81 67	1,237 93	1,319 60
Pertth.....	816 68	16 32	16 68	783 68	261 22	522 46	802 03	1,324 49
Stratford.....	585 00	11 70	83 33	489 97	163 32	326 65	213 40	540 05
Total.....	\$127,154 10	\$2,543 08	\$7,795 80	\$116,815 22	\$38,938 41	\$77,876 81	\$40,624 99	\$118,501 80

GENESEE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Alabama.....	\$641 68	\$19 25	.....	\$622 43	\$207 48	\$414 95	\$3,177 15	\$2,592 10
Alexander.....	1,491 68	44 75	\$100 01	1,346 92	448 97	897 95	3,085 80	3,983 75
Batavia.....	47,648 35	1,429 45	1,749 99	41,468 91	14,822 97	29,645 94	20,555 12	50,201 06
Bergen.....	610 00	18 30	50 00	541 70	180 57	361 13	3,229 06	3,590 19
Bethany.....	.....	.....	.....	.....	.....	.....	2,364 53	2,364 53
Byron.....	959 20	28 78	200 01	730 41	243 47	486 94	3,814 16	4,301 10
Darien.....	1,391 67	41 75	258 34	1,091 58	363 86	727 72	4,763 49	5,491 21
Elba.....	400 00	12 00	.....	388 00	129 33	258 67	3,449 65	3,708 32
Le Roy.....	8,771 66	263 15	412 42	8,096 09	2,698 69	5,397 40	9,854 50	15,251 90
Oakfield.....	1,420 00	42 60	.....	1,377 40	459 14	918 26	2,179 84	3,098 10
Pavilion.....	406 25	12 18	.....	394 07	131 36	262 71	3,331 57	3,594 28
Pembroke.....	1,989 20	59 67	158 34	1,771 19	590 40	1,180 79	3,828 93	5,009 72
Stafford.....	500 01	15 00	91 67	393 34	131 11	262 23	4,078 14	4,340 37
Total.....	\$66,229 70	\$1,986 88	\$3,020 78	\$61,222 04	\$20,407 35	\$40,814 69	\$67,711 94	\$108,526 63



GREENE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Asbland.....	.....	.....	.....	.....	.....	.....	.....	.....
Athens.....	\$4,103 75	\$123 11	\$149 99	\$3,830 65	\$1,276 88	\$2,553 77	\$671 84	\$671 84
Cairo.....	7,826 64	234 80	2,191 64	5,400 20	1,800 07	3,600 13	3,480 35	6,034 12
Catskill.....	28,179 16	845 38	2,395 82	24,937 96	8,312 66	16,625 30	2,027 96	5,628 09
Coxsackie.....	11,664 99	349 95	283 33	11,031 71	3,677 23	7,354 48	12,330 68	28,955 98
Durham.....	3,400 01	102 00	499 99	2,798 02	932 68	1,865 34	6,980 99	14,335 47
Greenville.....	12 92	39	.....	12 53	4 17	8 36	2,241 18	4,106 52
Halcott.....	.....	.....	.....	.....	.....	.....	2,444 53	2,452 89
Hunter.....	12,785 01	383 55	4,591 63	7,809 83	2,603 28	5,206 55	241 19	241 19
Jewett.....	.....	.....	.....	.....	.....	.....	2,561 37	7,767 92
Lexington.....	1,526 65	45 80	208 34	1,272 51	424 17	848 34	523 21	523 21
New Baltimore.....	583 33	17 50	25 00	540 83	180 28	360 55	1,027 43	1,875 77
Prattsville.....	1,600 00	48 00	.....	1,552 00	517 33	1,034 67	3,388 05	3,748 60
Windham.....	.....	.....	.....	.....	.....	.....	585 01	1,619 68
Total.....	\$71,682 46	\$2,150 48	\$10,345 74	\$59,186 24	\$19,728 75	\$39,457 49	\$40,192 00	\$79,649 49

HAMILTON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Arietta.....	\$1,408 33	\$42 25	\$100 00	\$1,666 08	\$422 03	\$814 05	\$1,136 37	\$1,980 42
Benson.....	.....	.....	.....	.....	.....	.....	259 18	259 18
Hope.....	1,083 33	32 50	58 33	992 50	330 84	661 66	153 50	815 16
Indian Lake.....	3,310 01	99 30	274 99	2,935 72	978 56	1,957 16	882 10	2,839 26
Lake Pleasant.....	1,775 00	53 25	66 67	1,655 08	551 68	1,103 40	821 84	1,925 24
Long Lake.....	2,658 31	79 75	549 99	2,028 57	676 21	1,352 36	1,639 73	2,992 09
Morehouse.....	958 34	28 75	100 00	829 59	276 54	553 05	977 28	1,530 33
Wells.....	525 02	15 75	.....	509 27	169 75	339 52	699 95	1,039 47
Total.....	\$11,718 34	\$351 55	\$1,149 98	\$10,216 81	\$3,405 61	\$6,811 20	\$6,569 95	\$13,381 15

HERKIMER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Columbia.....	\$1,200 00	\$24 00	.....	\$1,176 00	\$392 00	\$784 00	\$1,792 93	\$2,576 93
Danube.....	500 00	16 00	\$33 33	456 67	152 22	304 45	1,814 09	2,118 54
Fairfield.....	825 00	16 50	225 00	583 50	194 49	389 01	2,375 39	2,764 40
Frankfort.....	14,383 33	287 66	1,125 00	13,204 01	4,401 34	8,802 67	3,562 41	12,365 08
German Flatts.....	25,019 59	500 39	1,581 25	22,937 95	7,645 98	15,291 97	9,050 02	24,341 99
Herkimer.....	23,910 42	478 21	1,408 34	21,790 53	7,263 52	14,527 01	9,165 97	23,692 98
Litchfield.....	800 00	16 00	58 33	725 67	241 88	483 79	1,269 79	1,753 58
Little Falls city.....	60,224 99	1,204 50	3,266 67	55,753 82	18,584 61	37,169 21	12,264 91	49,434 12
Little Falls.....	550 00	11 00	25 00	514 00	171 34	342 66	1,270 86	1,613 52
Manheim.....	11,350 42	227 01	1,466 67	9,656 74	3,218 92	6,437 82	4,430 76	10,868 58
Newport.....	3,733 35	74 67	458 33	3,200 35	1,066 79	2,133 56	1,737 26	3,870 82
Norway.....	791 67	15 83	.....	775 84	258 61	517 23	649 44	1,166 67
Ohio.....	116 67	2 33	33 33	81 01	27 01	54 00	176 44	230 44
Russia.....	2,543 34	50 87	325 01	2,157 46	722 49	1,444 97	1,204 01	2,648 98
Salisbury.....	2,216 67	44 33	191 67	1,980 67	660 22	1,320 45	1,066 35	2,386 80
Schuyler.....	.....	.....	.....	.....	.....	.....	3,085 97	3,085 97
Stark.....	1,320 00	26 40	83 33	1,210 27	403 41	806 86	1,701 03	2,507 89
Warren.....	475 00	9 50	75 00	390 50	136 17	260 33	2,184 07	2,444 40
Webb.....	4,264 16	85 28	1,054 16	3,134 72	1,041 57	2,083 15	1,850 60	3,933 75
Wilmurt.....	2,700 00	54 00	425 00	2,221 00	740 32	1,480 68	489 52	1,970 20
Winfield.....	1,393 34	27 87	8 34	1,357 13	452 39	904 74	1,765 17	2,669 91
Total.....	\$158,317 95	\$3,166 35	\$11,843 76	\$143,307 84	\$47,769 28	\$95,538 56	\$62,906 99	\$158,445 55



JEFFERSON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Adams .....	\$2,085 84	\$41 72	\$50 00	\$1,994 12	\$664 70	\$1,329 42	\$1,604 77	\$5,934 19
Alexandria .....	7,413 34	148 27	1,383 32	5,881 75	1,960 58	3,921 17	3,726 01	7,647 18
Autwerp .....	3,140 82	62 82	433 34	2,644 66	881 55	1,763 11	4,066 65	5,829 76
Brownville .....	.....	.....	.....	.....	.....	.....	4,842 88	4,842 88
Cape Vincent .....	6,424 99	128 50	75 00	6,221 49	2,073 83	4,147 66	4,205 17	8,352 83
Champion .....	.....	.....	.....	.....	.....	.....	2,804 84	2,804 84
Clayton .....	12,015 01	240 30	1,449 99	10,324 72	3,441 56	6,883 16	4,604 86	11,488 02
Ellisburgh .....	2,005 03	40 10	83 34	1,881 59	627 19	1,254 40	6,126 09	7,380 49
Henderson .....	2,555 01	51 10	141 67	2,362 24	787 41	1,574 83	2,497 50	4,072 33
Hounsfield .....	7,189 18	143 78	1,083 33	5,962 07	1,987 36	3,974 71	3,078 21	7,052 92
Le Ray .....	3,543 34	70 87	383 33	3,089 14	1,029 72	2,059 42	3,637 48	5,696 90
Lorraine .....	550 00	11 00	50 00	489 00	163 01	325 99	1,362 69	1,688 68
Lyme .....	.....	.....	.....	.....	.....	.....	3,190 62	3,190 62
Orleans .....	1,616 67	32 34	175 00	1,409 33	469 78	939 55	3,686 83	4,626 38
Pamelia .....	651 67	13 03	75 01	563 63	187 88	375 75	2,116 31	2,492 06
Philadelphia .....	959 18	19 18	.....	940 00	313 34	626 66	2,636 35	3,263 01
Rodman .....	116 67	2 33	.....	114 34	38 11	76 23	2,265 08	2,341 31
Rutland .....	1,600 00	32 00	.....	1,568 00	522 68	1,045 32	3,004 88	4,050 20
Theresa .....	1,378 75	27 56	83 33	1,267 86	422 63	845 23	2,707 27	3,552 50
Watertown city .....	86,522 37	1,730 45	3,274 94	81,516 98	27,172 32	54,344 66	23,539 71	77,884 37
Watertown .....	.....	.....	.....	.....	.....	.....	2,217 39	2,217 39
Wilba .....	12,882 89	257 66	1,029 17	11,596 06	3,865 36	7,730 70	3,388 40	11,119 10
Worth .....	141 67	2 83	.....	138 84	46 26	92 58	556 82	649 40
Total .....	\$152,792 43	\$3,055 84	\$9,770 77	\$139,965 82	\$46,655 27	\$9,310 55	\$94,866 81	\$188,177 36

KINGS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Borough of Brooklyn.....	\$9,537,382 83	.....	\$635,125 74	\$8,902,257 09	\$2,967,419 02	\$5,934,838 07	\$1,871,120 63	\$7,805,958 70

LEWIS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Croghan .....	\$7,641 68	\$229 25	\$750 00	\$6,662 43	\$2,220 81	\$4,441 62	\$1,412 27	\$5,853 89
Denmark .....	2,886 68	86 60	525 00	2,275 08	758 36	1,516 72	3,174 74	4,691 46
Diana .....	2,783 32	83 50	191 67	2,508 15	836 06	1,672 09	1,787 38	2,459 47
Greig .....	1,975 00	59 25	149 99	1,765 76	588 58	1,177 18	418 12	1,595 30
Harrisburgh .....	.....	.....	.....	.....	.....	.....	1,395 90	1,395 90
High Market .....	125 00	3 75	66 67	54 58	18 20	36 38	444 23	480 61
Lewis .....	1,325 01	39 75	474 99	810 27	270 09	540 18	568 67	1,108 85
Leyden .....	3,668 34	110 05	108 34	3,449 95	1,149 97	2,299 98	2,441 47	4,741 45
Lowville .....	10,597 52	317 92	570 85	9,708 75	3,236 25	6,472 50	5,622 16	12,094 66
Lyonsdale .....	450 00	13 50	.....	436 50	145 50	291 00	540 85	831 85
Martinsburgh .....	1,706 26	51 19	208 33	1,446 74	482 24	964 50	2,873 31	3,837 81
Montague .....	400 00	12 00	.....	388 00	129 33	258 67	390 67	649 34
New Bremen .....	3,075 00	92 25	225 00	2,757 75	919 25	1,838 50	952 22	2,790 72
Osceola .....	.....	.....	.....	.....	.....	.....	314 67	314 67
Pinekey .....	843 33	25 30	50 00	768 03	256 02	512 01	955 66	1,467 67
Turin .....	523 34	15 70	50 00	457 64	152 55	305 09	2,006 42	2,311 51
Watson .....	2,328 34	69 85	183 34	2,075 15	691 72	1,383 43	522 27	1,905 70
West Turin .....	5,319 18	159 58	600 01	4,559 59	1,519 86	3,039 73	2,428 07	5,467 80
Total .....	\$45,648 00	\$1,369 44	\$4,154 19	\$40,124 37	\$13,374 79	\$26,749 58	\$27,249 08	\$53,998 66



LIVINGSTON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Avon.....	\$9,515 42	\$285 46	\$868 75	\$8,361 21	\$2,787 07	\$5,574 14	\$7,106 80	\$12,680 94
Caledonia.....	3,278 75	98 36	166 66	3,013 73	1,004 57	2,009 16	6,671 96	8,681 12
Conesus.....	1,333 34	40 00	316 67	976 67	324 56	651 11	2,536 45	3,187 56
Geneseo.....	5,108 76	153 26	183 33	4,772 17	1,590 73	3,181 44	10,482 80	13,664 24
Groveland.....	391 67	11 75	58 33	321 59	107 19	214 40	4,488 31	4,702 71
Leicester.....	1,300 00	39 00	.....	1,261 00	420 33	840 67	4,111 65	4,952 32
Lima.....	650 00	19 50	.....	630 50	210 17	420 33	4,430 16	4,850 49
Livonia.....	2,395 01	71 85	350 00	1,973 16	657 72	1,315 44	6,018 53	7,333 97
Mt. Morris.....	12,438 32	373 15	695 82	11,369 35	3,789 79	7,579 56	6,590 34	14,169 90
North Dansville.....	17,497 52	524 92	933 34	16,039 26	5,346 42	10,692 84	4,978 69	15,671 53
Nunda.....	2,920 00	87 60	170 84	2,661 56	887 19	1,774 37	3,449 64	5,224 01
Ossian.....	.....	.....	.....	.....	.....	.....	1,698 88	1,698 88
Portage.....	1,075 00	32 25	308 33	734 42	245 80	489 62	2,229 40	2,719 02
Sparta.....	200 00	6 00	66 67	127 33	42 44	84 89	3,008 35	3,093 24
Springwater.....	.....	.....	.....	.....	.....	.....	3,267 35	3,267 35
West Sparta.....	.....	.....	.....	.....	.....	.....	2,000 54	2,000 54
York.....	1,058 34	31 75	.....	1,026 59	342 20	684 39	6,521 17	7,205 56
Total.....	\$59,162 13	\$1,774 85	\$4,118 74	\$53,268 54	\$17,756 18	\$35,512 36	\$79,591 02	\$115,103 38

MADISON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Brookfield .....	\$1,410 00	\$42 30	\$83 33	\$1,284 37	\$428 12	\$856 25	\$4,056 40	\$4,912 65
Cazenovia .....	6,543 34	196 30	383 34	5,963 70	1,987 90	3,975 80	6,763 07	10,738 87
De Ruyter .....	2,156 68	64 70	112 52	1,979 46	659 82	1,319 64	1,746 00	3,065 64
Raton .....	4,626 67	138 80	150 00	4,337 87	1,445 96	2,891 91	3,788 07	6,679 98
Penners .....	.....	.....	.....	.....	.....	.....	1,541 22	1,541 22
Georgetown .....	400 00	12 00	.....	388 00	129 32	258 68	1,251 01	1,509 69
Hamilton .....	6,979 60	209 39	166 67	6,603 54	2,201 19	4,402 35	5,138 54	9,540 89
Lebanon .....	1,428 34	42 85	66 67	1,318 82	439 61	879 21	2,171 65	3,050 86
Lenox .....	24,672 93	740 19	808 35	23,124 39	7,708 13	15,416 26	6,917 45	22,333 71
Lucas .....	500 00	15 00	141 66	343 34	114 44	228 90	1,450 38	1,679 28
Madison .....	2,753 34	82 60	558 31	2,112 43	704 15	1,408 28	3,976 21	5,384 49
Nelson .....	100 00	3 00	.....	97 00	32 33	64 67	1,797 69	1,862 36
Oneida .....	31,198 35	935 95	1,216 66	29,045 74	9,681 92	19,363 82	11,756 92	31,120 74
Smithfield .....	1,201 66	36 05	33 33	1,132 28	377 43	754 85	1,601 89	2,356 74
Stockbridge .....	2,233 33	67 00	258 33	1,908 00	635 99	1,272 01	2,189 59	3,461 60
Sullivan .....	5,783 34	173 50	633 33	4,976 51	1,658 84	3,317 67	7,232 77	10,550 44
Total .....	\$91,987 58	\$2,759 63	\$4,612 50	\$84,615 45	\$28,205 15	\$56,410 30	\$63,378 86	\$119,789 16

MONROE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Brighton .....	\$4,835 02	\$48 35	\$200 00	\$4,586 67	\$1,528 89	\$3,057 78	\$6,501 73	\$9,559 51
Chili .....	-----	-----	-----	-----	-----	-----	5,625 16	5,625 16
Clarkson .....	1,258 35	12 58	183 34	1,062 43	354 14	708 29	3,110 81	3,819 10
Gates .....	4,425 02	44 24	475 03	3,905 75	1,301 92	2,603 83	5,979 04	8,582 87
Greece .....	21,866 83	218 67	4,241 72	17,406 44	5,802 16	11,604 28	10,874 60	22,478 88
Haulin .....	1,993 35	19 94	50 00	1,923 41	611 14	1,282 27	4,025 02	5,307 29
Henrietta .....	858 34	8 58	41 67	808 09	269 36	538 73	4,831 77	5,370 50
Irondequoit .....	12,592 61	125 93	2,716 69	9,749 99	3,249 99	6,500 00	4,313 73	10,813 73
Mendon .....	3,442 52	34 43	193 36	3,214 73	1,071 58	2,143 15	6,502 40	8,615 55
Ogden .....	1,655 00	16 55	-----	1,638 45	546 15	1,092 30	5,279 31	6,371 61
Parma .....	841 69	8 41	50 00	783 28	261 09	522 19	4,899 08	5,421 27
Penfield .....	1,975 00	19 75	83 33	1,871 92	623 97	1,247 95	3,926 91	5,174 86
Perrinton .....	7,581 71	75 81	408 33	7,097 57	2,365 86	4,731 71	7,088 86	11,820 57
Pittsford .....	2,118 34	21 18	-----	2,097 16	699 05	1,398 11	4,504 73	5,902 84
Riga .....	908 34	9 08	8 34	890 92	296 97	593 95	5,293 36	5,887 31
Rochester city .....	1,045,191 74	10,451 93	57,908 47	976,831 34	325,610 44	651,220 90	296,709 23	947,930 13
Rush .....	1,043 34	10 43	150 00	882 91	294 31	588 60	4,133 31	4,721 91
Sweden .....	8,366 67	83 66	-----	8,283 01	2,761 00	5,522 01	8,580 58	14,102 59
Webster .....	1,940 04	19 40	158 34	1,762 30	587 43	1,174 87	3,755 76	4,930 63
Wheatland .....	2,663 34	26 63	141 67	2,495 04	831 68	1,663 36	4,105 66	5,769 02
Total .....	\$1,125,557 25	\$11,255 55	\$67,010 29	\$1,047,291 41	\$349,097 13	\$698,194 28	\$460,041 05	\$1,098,235 33



MONTGOMERY COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Amsterdam city .....	\$124,686 72	\$2,493 74	\$6,329 09	\$115,863 89	\$38,621 29	\$77,242 60	\$29,154 21	\$106,396 81
Amsterdam .....	5,734 63	114 69	675 01	4,944 93	1,648 32	3,296 61	6,562 86	9,859 47
Canajoharie .....	12,018 32	240 37	716 65	11,061 30	3,687 10	7,374 20	6,586 10	13,960 30
Charleston .....	1,041 68	20 83	-----	1,020 85	340 28	680 57	1,262 46	1,943 03
Florida .....	2,237 50	44 75	258 33	1,934 42	644 81	1,289 61	3,862 27	5,151 88
Glen .....	4,538 38	90 77	216 67	4,230 94	1,410 32	2,820 62	4,630 26	7,450 88
Minden .....	20,245 85	404 91	804 17	19,036 77	6,345 59	12,691 18	8,100 29	20,791 47
Mohawk .....	7,922 51	158 46	325 01	7,439 04	2,479 68	4,959 36	7,365 69	12,325 05
Palatine .....	2,793 34	55 87	150 00	2,587 47	862 50	1,724 97	7,157 74	8,882 71
Root .....	3,100 02	61 99	212 50	2,825 53	941 84	1,883 69	3,121 63	5,005 32
St. Johnsville .....	8,435 00	168 70	493 76	7,772 54	2,590 83	5,181 71	4,904 52	10,086 23
Total .....	\$192,753 95	\$3,855 08	\$10,181 19	\$178,717 68	\$59,572 56	\$119,145 12	\$82,708 03	\$201,853 15

NASSAU COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Hempstead .....	\$19,455 88	\$583 68	\$1,693 73	\$17,178 47	\$5,726 15	\$11,452 32	\$12,143 84	\$23,596 16
North Hempstead .....	8,822 52	264 67	441 65	8,116 20	2,705 40	5,410 80	8,203 85	13,719 65
Oyster Bay .....	16,834 17	505 02	735 41	15,593 74	5,197 92	10,395 82	14,891 18	25,287 00
Total .....	\$45,112 57	\$1,353 37	\$2,870 79	\$40,888 41	\$13,629 47	\$27,258 94	\$35,343 87	\$62,602 81

NEW YORK COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Boroughs of Manhattan and The Bronx .....	\$22,173,574 35	.....	\$1,094,612 61	\$21,078,961 74	\$7,026,320 58	\$14,052,641 16	\$7,348,471 93	\$21,401,113 09



NIAGARA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Cambria.....	\$476 66	\$9 53	.....	\$467 13	\$155 70	\$311 43	\$3,152 78	\$3,464 21
Hartland.....	.....	.....	.....	.....	.....	.....	3,252 85	3,252 85
Lewiston.....	4,796 69	95 93	\$375 00	4,325 76	1,441 93	2,883 83	4,001 08	6,884 91
Lockport city.....	113,131 12	2,262 63	6,624 89	101,243 60	34,747 86	69,495 74	19,498 34	88,994 08
Lockport.....	2,491 68	49 82	300 00	2,141 86	713 95	1,427 91	3,620 95	5,018 86
Newfane.....	.....	.....	.....	.....	.....	.....	3,409 84	3,409 84
Niagara.....	1,976 67	39 53	175 00	1,762 14	587 38	1,174 76	2,551 87	3,726 63
Niagara Falls city.....	161,596 65	3,231 93	7,695 68	150,669 04	50,223 01	100,446 03	36,847 71	137,293 74
North Tonawanda city.....	52,291 67	1,045 83	8,208 34	43,037 50	14,345 84	28,691 66	12,158 47	40,850 13
Pendleton.....	1,516 67	30 33	133 34	1,353 00	451 00	902 00	2,099 78	3,001 78
Porter.....	3,103 33	62 07	50 00	2,991 26	997 09	1,994 17	2,897 41	4,891 58
Royalton.....	9,854 17	197 09	100 01	9,557 07	3,185 69	6,371 38	5,752 77	12,124 15
Somerset.....	.....	.....	.....	.....	.....	.....	2,646 64	2,646 64
Wheatfield.....	14,912 52	298 25	554 17	14,060 10	4,686 70	9,373 40	7,007 41	16,380 81
Wilson.....	1,766 66	35 34	341 65	1,389 67	463 23	926 44	3,059 01	3,985 45
Total.....	\$367,914 49	\$7,358 28	\$24,558 08	\$335,998 13	\$111,999 38	\$223,998 75	\$111,956 91	\$335,955 66

## ONEIDA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four year ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Annsville.....	\$1,650 00	\$32 99	\$58 33	\$1,558 68	\$519 56	\$1,039 12	\$993 05	\$2,032 17
Augusta.....	2,801 67	56 03	83 33	2,662 31	887 43	1,774 88	1,713 34	3,488 22
Ava.....	225 00	4 50	.....	220 50	73 50	147 00	503 93	650 93
Boonville.....	10,912 06	218 24	716 67	9,977 15	3,325 71	6,651 44	3,476 82	10,128 26
Bridgewater.....	1,325 01	26 50	141 67	1,156 84	385 62	771 22	1,386 25	2,157 47
Camden.....	7,506 67	150 13	133 33	7,223 21	2,407 77	4,815 54	4,383 34	9,198 88
Deerfield.....	1,900 02	37 99	208 33	1,653 70	551 24	1,102 46	2,140 33	3,242 79
Florence.....	1,510 00	30 20	.....	1,479 80	493 28	986 52	452 03	1,438 55
Floyd.....	200 00	4 00	.....	196 00	65 33	130 67	985 82	1,116 49
Forestport.....	5,014 14	100 28	566 66	4,347 20	1,449 06	2,898 14	1,183 23	4,081 37
Kirkland.....	11,623 36	232 47	462 51	10,928 38	3,642 79	7,285 59	4,493 40	11,778 99
Lee.....	1,958 35	39 17	116 67	1,802 51	600 84	1,201 67	1,208 71	2,410 38
Marcy.....	400 00	8 00	.....	392 00	130 68	261 32	1,850 69	2,112 01
Marshall.....	890 00	17 82	175 00	697 18	232 40	464 78	2,217 14	2,681 92
New Hartford.....	4,176 69	83 53	233 32	3,859 84	1,286 21	2,573 23	6,150 44	8,723 67
Paris.....	3,860 00	77 20	83 34	3,699 46	1,233 15	2,466 31	2,939 67	5,405 98
Remsen.....	1,933 33	38 67	41 67	1,852 99	617 67	1,235 32	1,049 02	2,284 34
Rome city.....	72,355 62	1,447 12	2,933 30	67,975 20	22,658 40	45,316 80	18,033 93	63,350 73
Sangerfield.....	8,578 34	171 57	191 67	8,215 10	2,738 37	5,476 73	3,552 40	9,029 13
Steuben.....	.....	.....	.....	.....	.....	.....	978 67	978 67
Trenton.....	4,428 36	88 57	341 65	3,998 14	1,332 68	2,665 36	2,470 00	5,135 36
Utica city.....	386,289 09	7,725 79	18,978 86	359,584 44	119,861 49	239,722 95	101,494 54	341,217 49
Vernon.....	2,676 67	53 54	50 00	2,753 13	857 72	1,715 41	2,940 70	4,656 11
Verona.....	5,708 34	114 15	516 65	5,077 54	1,692 50	3,385 04	5,061 66	8,446 70
Vienna.....	6,145 20	122 90	2,083 24	3,939 06	1,313 02	2,626 04	1,415 24	4,041 28
Western.....	1,683 33	33 67	16 67	1,632 99	544 33	1,088 66	1,517 12	2,605 78
Westmoreland.....	933 34	18 66	116 67	798 01	265 99	532 02	2,681 95	3,213 97
Whitestown.....	10,225 82	204 51	800 01	9,221 30	3,073 76	6,147 54	8,547 70	14,695 24
Total.....	\$556,910 41	\$11,138 20	\$29,049 55	\$516,722 66	\$172,240 90	\$344,481 76	\$185,821 12	\$530,302 88



ONONDAGA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Camillus.....	\$4,451 70	\$44 52	\$583 34	\$3,823 84	\$1,274 61	\$2,549 23	\$6,704 29	\$9,253 52
Cicero .....	3,166 69	31 66	533 31	2,601 72	867 24	1,734 48	4,202 29	5,936 77
Clay .....	3,100 00	31 00	375 00	2,694 00	898 00	1,796 00	4,924 10	6,720 10
DeWitt.....	24,088 40	240 89	2,281 26	21,566 25	7,188 75	14,377 50	7,485 07	21,862 57
Elbridge.....	11,841 26	118 41	1,591 67	10,131 18	3,377 05	6,754 13	7,273 72	14,027 85
Fabius.....	681 67	6 81	25 00	649 86	216 62	433 24	2,514 48	2,947 72
Geddes .....	26,753 39	267 53	5,399 95	21,085 91	7,028 65	14,057 26	11,110 46	25,167 72
Lafayette.....	808 33	8 08	.....	800 25	266 75	533 50	3,309 69	3,843 19
Lysander.....	11,716 68	117 17	443 75	11,155 76	3,718 58	7,437 18	9,209 42	16,646 60
Manlius .....	11,839 21	118 39	1,099 99	10,620 83	3,540 27	7,080 56	8,212 62	15,293 18
Marcellus.....	2,915 00	29 15	75 00	2,810 85	936 95	1,873 90	3,114 00	4,987 90
Onondaga.....	10,288 33	102 89	933 33	9,252 11	3,084 04	6,168 07	9,596 62	15,764 69
Otisco .....	1,000 00	10 00	.....	990 00	330 00	660 00	1,486 87	2,146 87
Pompey.....	1,868 33	18 68	66 67	1,782 98	594 33	1,188 65	4,177 91	5,366 56
Salina .....	16,070 04	160 70	1,433 32	14,476 02	4,825 35	9,650 67	3,782 96	13,433 63
Skaneateles.....	7,903 34	79 02	520 85	7,303 47	2,434 50	4,868 97	6,865 03	11,734 00
Spafford .....	800 00	8 00	.....	792 00	264 00	528 00	1,811 54	2,339 54
Syracuse city.....	886,176 87	8,861 77	81,941 75	795,373 35	265,124 45	530,248 90	184,461 52	714,710 42
Tully .....	1,525 00	15 26	283 34	1,226 40	408 80	817 60	2,414 05	3,231 65
Van Buren .....	2,745 84	27 46	100 00	2,618 38	872 79	1,745 59	6,101 79	7,847 38
Total.....	\$1,029,740 08	\$10,297 39	\$97,687 53	\$921,755 16	\$307,251 73	\$614,503 43	\$288,758 43	\$903,261 86



ONTARIO COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Bristol .....	\$200 00	\$6 00	.....	\$194 00	\$64 67	\$129 33	\$1,593 38	\$1,722 71
Canadice.....	.....	.....	.....	.....	.....	.....	784 72	784 72
Canandaigua .....	30,183 33	764 42	\$1,208 34	28,210 57	9,403 51	18,807 06	16,370 50	35,177 56
East Bloomfield.....	2,105 02	48 57	4 17	2,052 28	684 08	1,368 20	3,545 82	4,914 02
Farmington .....	.....	.....	.....	.....	.....	.....	3,773 72	3,773 72
Geneva city * .....	29,316 67	586 33	3,550 01	25,180 33	8,393 45	16,786 88	8,352 79	25,139 67
Geneva .....	26,443 35	791 95	1,449 99	24,201 41	8,067 13	16,134 28	10,210 93	26,345 21
Gorham.....	875 01	21 50	.....	853 51	284 51	569 00	4,647 59	5,216 59
Hopewell.....	.....	.....	.....	.....	.....	.....	3,382 15	3,382 15
Laucaster.....	4,450 01	115 09	300 00	4,034 92	1,344 97	2,689 95	6,211 03	8,900 98
Naples.....	1,622 50	39 66	25 00	1,557 84	519 28	1,038 56	2,136 17	3,174 73
Phelps.....	4,265 00	107 32	50 00	4,107 68	1,369 23	2,738 45	9,183 10	11,921 55
Richmond .....	.....	.....	.....	.....	.....	.....	2,411 98	2,411 98
Seneca.....	.....	.....	.....	.....	.....	.....	4,814 14	4,814 14
South Bristol .....	1,145 85	29 58	383 33	732 94	244 31	488 63	796 91	1,285 54
Victor .....	2,316 66	57 94	133 34	2,125 38	708 46	1,416 92	4,964 93	6,381 85
West Bloomfield.....	.....	.....	.....	.....	.....	.....	2,482 13	2,482 13
Total .....	\$102,923 40	\$2,568 36	\$7,104 18	\$93,250 86	\$31,083 60	\$62,167 26	\$85,661 99	\$147,829 25

\*City of Geneva erected January 1, 1898, from town of Geneva.

ORANGE COUNTY.  
TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Blooming Grove.....	\$520 01	\$10 40	\$16 68	\$492 93	\$164 32	\$328 61	\$3,469 06	\$3,797 67
Chester.....	5,842 08	116 85	6 25	5,718 98	1,906 34	3,812 64	3,126 34	6,938 98
Cornwall.....	420 00	8 40	.....	411 60	137 21	274 39	4,187 39	4,461 78
Crawford.....	2,250 00	45 00	133 34	2,071 66	690 55	1,381 11	2,211 17	3,592 28
Deer Park.....	59,416 69	1,188 35	2,958 35	55,269 99	18,423 32	36,846 67	8,006 45	44,853 12
Goshen.....	19,685 05	393 70	1,466 67	17,824 68	5,941 55	11,883 13	6,813 40	18,696 53
Greenville.....	383 34	7 66	91 67	284 01	94 67	189 34	1,006 83	1,196 17
Hamptonburgh.....	1,891 69	37 83	8 34	1,845 52	615 17	1,230 35	2,364 59	3,594 94
Highlands.....	15,034 99	300 70	841 66	13,892 63	4,630 88	9,261 75	2,240 68	11,502 43
Midletown city.....	83,094 25	1,661 87	7,414 06	74,018 32	24,672 77	49,345 55	12,347 32	61,692 87
Minisink.....	1,150 01	23 00	33 33	1,093 68	364 56	729 12	1,520 92	2,250 04
Monroe.....	3,388 37	67 77	54 20	3,266 40	1,088 81	2,177 59	2,463 28	4,640 87
Montgomery.....	11,345 83	226 91	375 01	10,743 91	3,581 31	7,162 60	5,895 20	13,057 80
Mount Hope.....	1,300 00	26 00	.....	1,274 00	424 66	849 34	1,767 56	2,616 90
Newburgh.....	7,884 25	157 69	.....	6,955 75	2,318 59	4,637 16	6,582 35	11,219 51
Newburgh city.....	173,452 59	3,469 06	9,120 71	160,862 82	53,620 95	107,241 87	34,421 37	141,663 24
New Windsor.....	6,875 01	137 50	258 34	6,479 17	2,159 72	4,319 45	4,519 89	8,839 34
Tuxedo.....	1,866 67	37 33	116 66	1,712 68	570 89	1,141 79	5,022 95	6,164 74
Wallkill.....	3,866 68	77 33	1,083 33	2,707 02	902 33	1,804 69	3,828 63	5,633 32
Warwick.....	15,912 53	318 26	1,658 35	13,934 92	4,644 96	9,289 96	9,420 92	18,710 88
Wawayanda.....	200 00	4 00	.....	196 00	65 33	130 67	2,271 91	2,402 58
Woodbury.....	2,023 35	40 46	116 67	1,866 22	622 07	1,244 15	2,127 55	3,371 70
Total.....	\$417,803 39	\$8,356 07	\$26,524 43	\$382,922 89	\$127,640 96	\$255,281 93	\$125,615 76	\$380,897 69

ORLEANS COUNTY.  
TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albion .....	\$12,982 90	\$389 49	\$125 00	\$12,468 41	\$4,156 13	\$8,312 28	\$9,412 00	\$17,724 28
Barre .....	.....	.....	.....	.....	.....	.....	3,160 54	3,160 54
Carlton .....	383 33	11 50	66 67	305 16	101 72	203 44	3,236 20	3,439 64
Clarendon .....	308 34	9 25	.....	299 09	99 70	199 39	2,303 74	2,503 13
Gaines.....	391 67	11 75	.....	379 92	126 64	253 28	3,733 84	3,987 12
Kendall.....	1,174 99	35 25	.....	814 74	271 57	543 17	2,283 23	2,826 40
Murray .....	4,531 29	135 94	325 00	4,107 84	1,369 28	2,738 56	4,576 73	7,315 29
Ridgeway .....	16,763 34	502 90	287 51	15,877 11	5,292 38	10,584 73	9,456 76	20,041 49
Shelby.....	308 34	9 25	383 33	299 09	99 70	199 39	4,452 34	4,651 73
Yates.....	.....	.....	.....	.....	.....	.....	2,581 36	2,581 36
Total .....	\$36,844 20	\$1,105 33	\$1,187 51	\$34,551 36	\$11,517 12	\$23,034 24	\$45,196 74	\$68,230 98



OSWEGO COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albion.....	\$1,026 67	\$20 53	\$66 67	\$939 47	\$313 15	\$626 32	\$1,370 20	\$1,996 52
Amboy .....	750 00	15 00	.....	735 00	244 99	490 01	570 54	1,060 55
Boylston.....	.....	.....	.....	.....	.....	.....	450 04	450 04
Constantia.....	4,061 67	80 03	399 99	3,521 65	1,173 89	2,347 76	1,289 75	3,637 51
Granby .....	9,533 32	190 66	483 34	8,859 32	2,953 11	5,906 21	5,176 73	11,082 94
Hannibal .....	16 67	33	.....	16 34	5 44	10 90	2,935 04	2,945 94
Hastings.....	4,193 34	83 87	249 99	3,859 48	1,286 49	2,572 99	2,383 09	4,956 08
Mexico .....	4,638 35	92 77	549 98	3,995 60	1,331 87	2,663 73	3,931 85	6,595 58
New Haven.....	100 00	2 00	.....	98 00	32 67	65 33	1,927 60	1,992 93
Orwell.....	.....	.....	.....	.....	.....	.....	1,088 28	1,088 28
Oswego city .....	139,915 06	2,798 31	8,029 01	129,087 74	43,029 24	86,058 50	27,881 14	113,939 64
Oswego.....	1,983 34	39 67	404 17	1,539 50	513 17	1,026 33	3,194 04	4,220 37
Palermo .....	225 00	4 50	.....	220 50	73 51	146 99	1,426 03	1,573 02
Parish.....	1,891 67	37 84	16 68	1,837 15	612 38	1,224 77	1,143 37	2,368 14
Redfield.....	600 00	12 00	8 34	579 66	193 22	386 44	654 44	1,040 88
Richland.....	6,423 35	128 46	366 68	5,928 21	1,976 07	3,952 14	5,183 94	9,136 08
Sandy Creek.....	2,628 76	52 57	104 16	2,472 03	824 00	1,648 03	2,530 71	4,178 74
Schroepfel.....	5,080 84	101 62	531 23	4,447 99	1,482 67	2,965 32	3,958 15	6,923 47
Scriba.....	.....	.....	.....	.....	.....	.....	2,678 15	2,678 15
Volney.....	16,195 42	323 91	1,983 34	13,888 17	4,629 40	9,258 77	8,295 59	17,554 36
West Monroe.....	.....	.....	.....	.....	.....	.....	657 70	657 70
Williamstown .....	1,000 00	20 00	.....	980 00	326 66	653 34	954 30	1,607 64
Total .....	\$200,203 46	\$4,004 07	\$13,193 58	\$183,005 81	\$61,001 93	\$122,003 88	\$79,680 68	\$201,684 56

# OTSEGO COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Burlington .....	\$1,233 33	\$37 00	\$116 67	\$1,079 66	\$359 90	\$719 76	\$2,136 54	\$2,856 30
Butternuts .....	200 00	6 00	8 34	185 66	61 89	123 77	2,897 36	3,021 13
Cherry Valley .....	1,958 35	58 75	183 33	1,716 27	572 10	1,144 17	2,609 42	3,753 59
Decatur .....	.....	.....	.....	.....	.....	.....	674 18	674 18
Edmeston .....	2,376 67	71 30	275 00	2,030 37	676 79	1,353 58	2,832 29	4,185 87
Exeter .....	1,674 19	50 22	333 33	1,290 64	430 22	860 42	1,539 84	2,400 26
Hartwick .....	1,499 60	44 99	116 66	1,337 95	445 98	891 97	2,321 75	3,213 72
Laurens .....	800 01	24 00	.....	776 01	258 66	517 35	2,275 21	2,792 56
Maryland .....	2,023 35	60 70	308 33	1,654 32	551 45	1,102 87	2,670 38	3,773 25
Middlefield .....	1,626 68	48 80	16 67	1,561 21	520 40	1,040 81	3,023 15	4,063 96
Milford .....	2,051 66	61 55	33 33	1,956 78	652 26	1,304 52	2,523 27	3,827 79
Morris .....	1,204 17	36 12	4 17	1,163 88	387 96	775 92	2,120 59	2,896 51
New Lisbon .....	316 67	9 50	.....	307 17	102 40	204 77	2,016 48	2,221 25
Oneonta .....	29,618 36	888 55	1,899 99	26,829 82	8,943 27	17,886 55	8,004 43	25,890 98
Otego .....	450 00	13 50	.....	436 50	145 50	291 00	2,448 71	2,739 71
Otsego .....	13,769 18	413 08	756 25	12,599 85	4,199 94	8,399 91	8,101 66	16,501 57
Pittsfield .....	766 67	23 00	108 33	635 34	211 79	423 55	1,384 01	1,807 56
Plainfield .....	391 67	11 75	.....	379 92	126 63	253 29	1,453 81	1,707 10
Richfield .....	9,430 06	282 90	1,777 12	7,370 04	2,456 68	4,913 36	3,117 10	8,030 46
Roseboom .....	1,000 00	30 00	.....	970 00	323 34	646 66	1,277 60	1,924 26
Springfield .....	1,618 34	48 55	8 34	1,561 45	520 48	1,040 97	2,994 02	4,034 99
Unadilla .....	3,026 67	90 80	58 33	2,877 54	959 18	1,918 36	3,185 28	5,103 64
Westford .....	400 00	12 00	.....	388 00	129 32	258 68	1,277 05	1,535 73
Worcester .....	2,568 34	77 05	100 01	2,391 28	797 08	1,594 20	2,654 79	4,248 99
Total .....	\$80,003 97	\$2,400 11	\$6,104 20	\$71,499 66	\$23,833 22	\$47,666 44	\$65,538 92	\$113,205 36

PUTNAM COUNTY.  
TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Carmel .....	\$4,990 01	\$149 70	\$108 33	\$4,731 98	\$1,577 33	\$3,154 65	\$6,247 86	\$9,402 51
Kent .....	208 34	6 25	.....	202 09	67 36	134 73	1,481 11	1,615 84
Patterson .....	1,620 00	48 60	.....	1,571 40	523 80	1,047 60	3,031 65	4,079 25
Phillipstown .....	11,730 02	351 90	679 18	10,098 94	3,566 31	7,132 63	5,596 69	12,729 32
Putnam Valley .....	100 00	3 00	.....	97 00	32 33	64 67	1,152 83	1,217 50
South East .....	6,179 16	185 38	302 09	5,091 69	1,897 23	3,794 46	5,678 47	9,472 93
Total .....	\$24,827 53	\$744 83	\$1,089 60	\$22,993 10	\$7,664 36	\$15,328 74	\$23,188 61	\$38,517 35



QUEENS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Borough of Queens.....	\$1,205,011 53	\$24,042 92	\$104,560 82	\$1,076,407 79	\$358,802 59	\$717,605 20	\$272,202 02	\$989,807 22

RENSSELAER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Berlin .....	\$575 00	\$5 75	\$66 67	\$502 58	\$167 53	\$335 05	\$1,044 05	\$1,379 10
Brumswick .....	2,766 67	27 66	66 67	2,672 34	890 78	1,781 56	7,051 53	8,833 09
East Greenbush .....	1,926 69	19 27	116 67	1,790 75	596 92	1,193 82	4,195 33	5,389 16
Grafton .....	210 00	2 10	8 34	199 56	66 52	133 04	668 34	801 38
Hoosick .....	35,301 70	353 01	1,383 38	33,565 31	11,188 44	22,376 87	13,246 70	35,623 57
Lansingburgh .....	65,094 92	650 94	5,354 09	59,089 89	19,696 63	39,393 26	17,782 93	57,176 19
Nassau .....	4,196 67	41 97	175 01	3,979 69	1,326 56	2,653 13	1,860 17	4,513 30
North Greenbush .....	8,954 18	89 54	704 17	8,160 47	2,720 16	5,440 31	5,246 49	10,686 80
Petersburgh .....	1,060 00	10 60	-----	1,049 40	349 80	699 60	1,211 07	1,910 67
Pittstown .....	2,162 51	21 63	141 68	1,999 20	666 40	1,332 80	6,988 70	8,321 50
Poestenkill .....	550 00	5 50	50 01	494 49	164 83	329 66	1,222 11	1,551 77
Rensselaer city * .....	50,543 33	505 43	1,800 00	48,237 90	16,079 30	32,158 60	8,824 49	40,983 09
Sand Lake .....	5,021 68	50 22	650 00	4,321 46	1,440 48	2,880 98	2,023 76	4,904 74
Schaghticoke .....	7,488 35	74 88	275 00	7,138 47	2,379 49	4,758 98	5,478 73	10,237 71
Schodack .....	5,995 00	59 95	250 00	5,685 05	1,895 02	3,790 03	8,737 55	12,527 58
Stephentown .....	1,128 34	11 28	-----	1,117 06	372 35	744 71	1,138 58	1,883 29
Troy city .....	604,856 06	6,048 57	32,745 83	566,061 66	188,687 21	377,374 45	129,913 87	507,288 32
Total .....	\$797,831 10	\$7,978 30	\$43,787 52	\$746,065 28	\$248,688 42	\$497,376 86	\$216,634 40	\$714,011 26

\* Town of Greenbush 1896-97.

RICHMOND COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Borough of Richmond.....	\$474,264 86	\$7,207 79	\$34,333 59	\$432,723 48	\$144,241 16	\$288,482 32	\$100,258 91	\$388 741 23



ROCKLAND COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900	Total benefit to each locality for four years ending April 30, 1900.
Clarkstown.....	\$18,821 69	\$564 65	\$1,416 64	\$16,840 40	\$5,613 46	\$11,226 94	\$9,048 90	\$20,275 84
Haverstraw .....	45,821 28	1,374 64	1,600 00	42,846 64	14,282 22	28,564 42	8,875 44	37,439 86
Orangetown .....	42,570 46	1,277 12	2,239 59	39,053 75	13,017 91	26,035 84	16,900 72	42,936 56
Ramapo.....	7,390 84	221 73	58 33	7,110 78	2,370 26	4,740 52	9,579 35	14,319 87
Stony Point .....	9,543 35	286 29	999 98	8,257 08	2,752 36	5,504 72	3,219 17	8,723 89
Total.....	\$124,147 62	\$3,724 43	\$6,314 54	\$114,108 65	\$38,036 21	\$76,072 44	\$47,623 58	\$123,696 02

ST. LAWRENCE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Brasher.....	\$4,947 50	\$98 95	\$50 00	\$4,798 55	\$1,599 52	\$3,199 03	\$2,471 86	\$5,670 89
Canton .....	10,630 00	212 59	828 34	9,589 07	3,196 36	6,392 71	8,551 67	14,944 38
Clare .....	233 34	4 66	.....	228 68	76 23	152 45	588 48	740 93
Clifton.....	1,613 36	32 27	150 00	1,431 09	477 03	954 06	1,770 93	2,724 99
Colton .....	2,405 00	48 10	.....	2,356 90	785 64	1,571 26	1,801 50	3,372 76
De Kalb .....	200 00	4 00	.....	196 00	65 33	130 67	3,312 33	3,443 00
De Peyster .....	400 00	8 00	.....	392 00	130 68	261 32	1,604 90	1,866 22
Edwards.....	1,640 87	32 82	146 83	1,461 22	487 07	974 15	1,524 50	2,498 65
Fine .....	2,363 36	47 26	141 68	2,174 42	724 81	1,449 61	1,570 32	3,019 93
Fowler .....	1,346 68	26 94	155 80	1,163 94	387 98	775 96	2,131 25	2,907 21
Gouverneur .....	8,784 60	175 69	385 42	8,223 49	2,741 17	5,482 32	6,999 72	12,482 04
Hammond .....	737 50	14 75	116 11	606 64	202 22	404 42	2,293 53	2,697 95
Herkon .....	775 00	15 50	.....	759 50	253 16	506 34	1,487 10	1,993 44
Hopkinton.....	600 01	12 00	58 33	529 68	176 56	353 12	3,195 39	3,548 51
Lawrence.....	.....	.....	.....	.....	.....	.....	2,323 17	2,323 17
Lisbon .....	.....	.....	.....	.....	.....	.....	5,268 18	5,268 18
Louisville.....	650 00	13 00	.....	637 00	212 34	424 66	1,979 71	2,404 37
Macomb .....	1,200 00	24 00	.....	1,176 00	392 00	784 00	1,134 50	1,918 50
Madrid .....	1,793 33	35 88	75 00	1,682 45	560 81	1,121 64	2,523 03	3,644 67
Massena.....	2,641 67	52 84	166 67	2,422 16	807 39	1,614 77	3,084 90	4,699 67
Morristown.....	2,335 01	46 70	333 34	1,954 97	651 65	1,303 32	2,574 56	3,877 88
Norfolk.....	441 67	8 83	.....	432 84	144 27	288 57	1,845 19	2,133 76
Ogdensburgh city.....	55,413 04	1,108 25	4,387 36	49,917 43	16,639 14	33,278 29	10,232 64	43,510 93
Oswegatchie.....	1,591 66	31 84	116 66	1,443 16	481 06	962 10	3,783 82	4,745 92
Parishville.....	1,126 67	22 53	102 76	4,001 38	333 78	667 60	1,557 75	2,225 35
Pierrepont .....	400 00	8 00	.....	392 00	130 67	261 33	1,347 07	1,608 40
Pitcairn .....	.....	.....	.....	.....	.....	.....	434 66	434 66
Potsdam .....	11,487 92	229 76	958 13	10,300 03	3,433 34	6,866 69	11,774 81	18,641 50
Rossie .....	1,683 34	33 66	81 84	1,567 84	522 61	1,045 23	1,071 19	2,116 42
Russell .....	620 01	12 40	16 67	590 94	196 97	393 97	1,592 66	1,986 63
Stockholm.....	.....	.....	.....	.....	.....	.....	2,991 71	2,991 71
Waddington .....	2,050 00	41 00	116 67	1,892 33	630 77	1,261 56	2,343 00	3,604 56
Total .....	\$120,111 54	\$2,402 22	\$8,387 61	\$109,321 71	\$36,440 56	\$72,881 15	\$97,166 03	\$170,047 18

SARATOGA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Ballston .....	\$1,601 68	\$48 05	\$224 99	\$1,328 64	\$442 88	\$885 76	\$3,082 80	\$3,968 56
Carlton .....	.....	.....	.....	.....	.....	.....	1,977 68	1,977 68
Clifton Park .....	2,033 34	61 00	275 01	1,697 33	565 77	1,131 56	4,623 15	5,754 71
Corinth .....	6,225 41	186 76	483 33	5,555 32	1,851 78	3,703 54	1,682 84	5,386 38
Day .....	1,058 34	31 75	75 00	951 59	317 20	634 39	115 34	749 73
Edinburgh .....	.....	.....	.....	.....	.....	.....	204 56	204 56
Galway .....	210 00	6 30	41 67	162 03	54 01	108 02	1,350 84	1,458 86
Greenfield .....	1,075 01	32 25	.....	1,042 76	347 58	695 18	1,356 17	2,051 35
Hadley .....	891 67	26 75	75 00	789 92	263 30	526 62	408 94	935 56
Half Moon .....	21,339 60	640 19	1,212 50	19,486 91	6,495 63	12,991 28	6,420 71	19,411 99
Malta .....	1,212 51	36 37	250 00	926 14	308 72	617 42	2,014 01	2,631 43
Milton .....	21,060 00	631 80	910 41	19,517 79	6,505 94	13,011 85	6,471 22	19,483 07
Moreau .....	1,255 83	37 68	66 67	1,151 48	383 83	767 65	2,928 72	3,696 37
Northumberland .....	.....	.....	.....	.....	.....	.....	1,432 69	1,432 69
Providence .....	.....	.....	.....	.....	.....	.....	135 25	135 25
Saratoga .....	12,287 50	368 62	783 33	11,135 55	3,711 85	7,423 70	4,163 00	11,586 70
Saratoga Springs .....	121,498 06	3,644 93	22,132 85	95,720 28	31,906 76	63,813 52	25,553 76	89,367 28
Stillwater .....	21,959 18	658 78	1,222 53	20,077 87	6,692 62	13,385 25	6,264 96	19,650 21
Waterford .....	20,057 09	601 72	1,777 09	17,678 28	5,892 76	11,785 52	4,571 26	16,356 78
Wilton .....	.....	.....	.....	.....	.....	.....	1,005 73	1,005 73
Total .....	\$233,765 22	\$7,012 95	\$29,530 38	\$197,221 89	\$65,740 63	\$131,481 26	\$75,763 63	\$207,244 89



SCHENECTADY COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Duanesburgh .....	\$2,525 02	\$50 49	\$98 34	\$2,376 19	\$792 06	\$1,584 13	\$3,772 40	\$5,356 53
Glenville .....	.....	.....	.....	.....	.....	.....	5,837 20	5,837 20
Niskayuna .....	800 00	16 00	.....	784 00	261 32	522 68	1,520 47	2,043 15
Princeton .....	.....	.....	.....	.....	.....	.....	1,093 99	1,093 99
Rotterdam .....	17,680 08	353 60	1,892 02	15,434 46	5,144 83	10,289 63	6,387 14	16,676 77
Schenectady city .....	185,535 11	3,710 70	9,759 03	172,065 38	57,355 13	114,710 25	32,648 74	147,358 99
Total .....	\$206,540 21	\$4,130 79	\$11,749 39	\$190,660 03	\$63,553 34	\$127,106 69	\$51,259 94	\$178,366 63

SCHOHARIE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Blenheim .....	\$433 34	\$13 00	.....	\$420 34	\$140 12	\$280 22	\$728 61	\$1,008 83
Broome .....	200 00	6 00	.....	194 00	64 67	129 33	1,017 34	1,146 67
Carlisle .....	825 01	24 75	.....	758 59	252 87	505 72	2,220 18	2,725 90
Cobleskill .....	8,900 02	267 00	\$41 67	8,058 02	2,686 01	5,372 01	5,021 23	10,393 24
Conesville .....	783 54	23 50	575 00	693 17	231 06	462 11	879 18	1,341 29
Esperance .....	1,591 67	47 75	66 67	1,543 92	514 63	1,029 29	1,501 83	2,531 12
Fulton .....	1,875 01	56 25	50 00	1,768 76	589 59	1,179 17	2,039 88	3,219 05
Gilboa .....	350 00	10 50	50 01	289 49	96 50	192 99	1,582 45	1,775 44
Jefferson .....	.....	.....	.....	.....	.....	.....	1,430 76	1,430 76
Middleburgh .....	2,551 66	76 55	266 66	2,208 45	736 14	1,472 31	3,360 77	4,833 08
Richmondville .....	2,035 04	61 05	33 36	1,940 63	646 88	1,293 75	2,196 47	3,490 22
Schoharie .....	3,107 50	93 22	91 67	2,922 61	974 20	1,948 41	3,565 81	5,514 22
Seward .....	1,775 00	53 25	41 68	1,680 07	560 02	1,120 05	2,110 86	3,230 91
Sharon .....	5,108 00	153 24	1,724 94	3,229 82	1,076 60	2,153 22	3,218 31	5,371 53
Summit .....	341 68	10 25	.....	331 43	110 48	220 95	1,445 01	1,665 96
Wright .....	716 67	21 50	.....	695 17	231 73	463 44	1,727 43	2,190 87
Total .....	\$30,593 94	\$917 81	\$2,941 66	\$26,734 47	\$8,911 50	\$17,822 97	\$34,046 12	\$51,869 09

## SCHUYLER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Catherine.....	.....	.....	.....	.....	.....	.....	.....	.....
Cayuta.....	\$800 01	\$24 00	.....	\$776 01	\$258 67	\$517 34	\$1,477 43	\$1,477 43
Dix.....	13,941 25	418 24	.....	12,225 09	4,075 04	8,150 05	659 92	1,177 26
Hector.....	741 67	22 25	\$1,297 92	619 42	206 47	412 95	4,018 58	12,168 63
Montour.....	4,868 75	146 06	683 34	4,039 35	1,346 45	2,692 90	6,807 96	7,220 91
Orange.....	800 00	24 00	.....	776 00	258 68	517 32	1,682 29	4,375 19
Reading.....	1,089 59	32 69	308 34	748 56	249 51	499 05	847 07	1,364 39
Tyrone.....	1,485 01	44 55	208 33	1,232 13	410 71	821 42	2,403 26	2,902 31
Total.....	\$23,726 28	\$711 79	\$2,597 93	\$20,416 56	\$6,805 53	\$13,611 03	\$19,698 97	\$33,310 00



SENECA COUNTY.  
TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Covert.....	\$1,436 68	\$43 10	\$175 01	\$1,218 57	\$406 19	\$812 38	\$3,795 92	\$4,608 30
Fayette.....	3,966 67	119 00	433 36	3,414 31	1,138 11	2,276 20	5,002 55	7,278 75
Junius.....	350 00	10 50	.....	339 50	113 16	226 34	2,492 96	2,719 30
Lodi.....	.....	.....	.....	.....	.....	.....	3,255 82	3,255 82
Ovid.....	5,645 03	169 35	491 67	4,984 01	1,661 34	3,322 67	3,613 72	6,936 39
Romulus.....	1,808 34	54 25	.....	1,754 09	584 69	1,169 40	3,817 96	4,987 36
Seneca Falls.....	28,060 00	841 80	1,474 98	25,743 22	8,581 08	17,162 14	10,183 20	27,345 34
Tyre.....	.....	.....	.....	.....	.....	.....	3,828 28	3,828 28
Varick.....	1,408 33	42 25	275 02	1,091 06	363 68	727 38	2,465 26	3,192 64
Waterloo.....	16,163 35	484 90	766 66	14,911 79	4,970 60	9,941 19	5,945 10	15,886 29
Total .....	\$58,838 40	\$1,765 15	\$3,616 70	\$53,456 55	\$17,818 85	\$35,637 70	\$44,400 77	\$80,038 47

STEUBEN COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Addison .....	\$8,655 84	\$173 11	\$25 00	\$8,457 73	\$2,819 25	\$5,638 48	\$2,338 83	\$7,977 31
Avoca .....	620 27	12 41	.....	607 86	202 62	405 24	2,829 00	3,234 24
Bath .....	24,616 66	492 34	1,499 99	22,624 33	7,541 45	15,082 88	10,225 09	25,307 97
Bradford .....	100 00	2 00	.....	98 00	32 67	65 33	918 99	984 32
Cameron .....	.....	.....	.....	.....	.....	.....	1,613 09	1,613 09
Campbell .....	75 00	1 50	.....	73 50	24 50	49 00	2,002 97	2,051 97
Canisteo .....	5,227 93	104 56	372 92	4,750 45	1,583 48	3,166 97	3,076 44	6,243 41
Caton .....	.....	.....	.....	.....	.....	.....	1,097 50	1,097 50
Cohoeton .....	4,194 20	83 88	329 17	3,781 15	1,260 38	2,520 77	3,686 73	6,207 50
Corning city .....	49,854 95	997 10	1,345 82	47,512 03	15,837 34	31,674 69	9,609 60	41,284 29
Corning .....	3,293 39	65 87	516 25	2,711 27	903 76	1,807 51	2,190 47	3,997 98
Dansville .....	1,100 01	22 00	91 67	986 34	328 76	657 58	2,541 72	3,199 30
Erwin .....	1,900 00	38 00	.....	1,862 00	620 66	1,241 34	2,680 59	3,921 93
Fremont .....	.....	.....	.....	.....	.....	.....	1,177 91	1,177 91
Greenwood .....	.....	.....	.....	.....	.....	.....	1,105 25	1,105 25
Hartsville .....	.....	.....	.....	.....	.....	.....	565 33	565 33
Hornby .....	.....	.....	.....	.....	.....	.....	1,127 28	1,127 28
Hornellsville city .....	75,341 10	1,506 82	3,479 11	70,355 17	23,451 72	46,903 45	10,765 33	57,668 78
Hornellsville .....	1,925 00	38 50	83 33	1,803 17	601 07	1,202 10	2,428 77	3,630 87
Howard .....	475 02	9 51	100 00	365 51	121 83	243 68	1,888 16	2,131 84
Jasper .....	.....	.....	.....	.....	.....	.....	1,854 30	1,854 30
Lindley .....	994 16	19 89	9 17	965 19	321 70	643 40	1,253 19	1,896 59
Prattsburgh .....	1,715 01	34 29	100 00	1,580 72	526 90	1,053 82	2,969 75	4,023 57
Pultney .....	466 67	9 33	150 00	307 34	102 45	204 89	2,135 53	2,340 42
Rathbone .....	495 65	9 91	58 13	427 61	142 54	285 07	1,566 72	1,851 79
Thurston .....	.....	.....	.....	.....	.....	.....	890 51	890 51
Throupsburgh .....	.....	.....	.....	.....	.....	.....	1,508 89	1,508 89
Tuscarora .....	175 00	3 50	50 00	121 50	40 50	81 00	1,267 43	1,348 43
Urbana .....	4,925 86	98 52	433 34	4,394 00	1,464 67	2,929 33	4,447 99	7,377 32
Wayland .....	7,892 52	157 85	637 51	7,097 16	2,365 72	4,731 44	3,335 20	8,066 64
Wayne .....	1,433 35	28 66	316 66	1,088 03	362 68	725 35	951 93	1,677 28
West Union .....	391 67	7 83	.....	383 84	127 95	255 89	934 65	1,190 54
Wheeler .....	.....	.....	.....	.....	.....	.....	1,763 78	1,763 78
Woodhull .....	50 00	1 00	.....	49 00	16 33	32 67	1,876 19	1,908 86
Total .....	\$195,919 26	\$3,918 38	\$9,598 07	\$182,402 81	\$60,800 93	\$121,601 88	\$90,625 11	\$212,226 99

SUFFOLK COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Babylon .....	\$27,929 57	\$837 89	\$2,516 66	\$24,575 02	\$8,191 68	\$16,383 34	\$8,992 40	\$25,375 74
Brookhaven .....	39,506 63	1,185 19	6,694 12	31,627 32	10,542 44	21,084 88	22,469 04	43,553 92
East Hampton .....	603 34	18 10	-----	585 24	195 08	390 16	5,096 18	5,486 34
Huntington .....	19,153 32	574 60	1,133 75	17,444 97	5,814 99	11,629 98	12,306 80	23,936 78
Islip .....	24,359 19	730 78	3,125 00	20,503 41	6,834 47	13,668 94	20,009 92	33,678 86
Riverhead .....	6,438 34	193 16	16 67	6,228 51	2,076 17	4,152 34	6,849 78	11,002 12
Shelter Island .....	1,550 01	46 50	724 97	778 54	259 52	519 02	3,374 55	3,893 57
Smithtown .....	4,580 01	137 40	41 67	4,400 94	1,466 97	2,933 97	4,422 27	7,356 24
Southampton .....	20,759 15	622 78	1,801 63	18,334 74	6,111 59	12,223 15	17,645 56	29,868 71
Southold .....	17,211 66	516 34	1,260 38	15,434 94	5,144 98	10,289 96	13,536 65	23,826 61
Total .....	\$162,091 22	\$4,862 74	\$17,314 85	\$139,913 63	\$46,637 89	\$93,275 74	\$114,703 15	\$207,978 89



SULLIVAN COUNTY.  
TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Bethel .....	.....	.....	.....	.....	.....	.....	.....	.....
Callicoon .....	\$6,787 91	\$203 64	\$763 67	\$5,820 60	\$1,940 20	\$3,880 40	\$1,688 69	\$1,688 69
Cochecton .....	2,908 33	87 25	108 34	2,712 74	904 24	1,808 50	883 62	4,764 02
Delaware .....	5,310 00	159 30	650 02	4,500 68	1,500 23	3,000 45	1,004 22	2,812 72
Fallsburg .....	6,770 86	203 13	940 85	5,626 88	1,875 63	2,751 25	880 63	3,881 08
Forestburg .....	41 67	1 25	.....	40 42	13 47	26 95	1,373 81	5,125 06
Fromont .....	4,911 65	147 35	308 34	4,455 96	1,485 32	2,970 64	203 00	229 95
Highland .....	2,843 30	85 30	824 99	1,933 01	644 33	1,288 68	1,004 25	3,974 89
Liberty .....	8,392 52	251 78	829 18	7,311 56	2,437 19	4,874 37	571 79	1,860 47
Lumberland .....	833 33	25 00	25 00	783 33	261 12	522 21	2,443 57	7,317 94
Manakating .....	4,898 34	146 95	50 02	4,701 37	1,567 12	3,134 25	792 82	1,315 03
Neversink .....	2,025 04	60 75	125 01	1,839 28	613 10	1,326 18	2,309 26	5,443 51
Rockland .....	5,386 67	161 60	250 01	4,975 06	1,658 35	3,316 71	549 09	1,775 27
Thompson .....	7,510 86	225 32	529 15	6,756 39	2,252 13	4,504 26	1,098 39	4,415 10
Tnsten .....	1,812 50	54 37	70 83	1,687 30	562 44	1,124 86	2,187 42	6,691 68
Total .....	\$60,432 98	\$1,812 99	\$5,475 41	\$53,144 58	\$17,714 87	\$35,429 71	\$17,598 60	\$53,028 31

TIOGA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Barton.....	\$23,218 34	\$696 55	\$2,289 57	\$20,232 22	\$6,744 08	\$13,488 14	\$7,593 73	\$21,081 87
Berkshire.....	.....	.....	.....	.....	.....	.....	1,247 90	1,247 90
Candor.....	31 66	95	.....	30 71	10 24	20 47	3,767 44	3,787 91
Newark Valley.....	200 00	6 00	.....	194 00	64 67	129 33	2,419 52	2,548 85
Nichols.....	816 67	24 50	.....	775 50	258 51	516 99	2,654 76	3,171 75
Owego.....	34,226 68	1,026 80	16 67	29,149 87	9,716 62	19,433 25	14,060 69	33,493 94
Richford.....	325 00	9 75	4,050 01	315 25	105 07	210 18	1,014 61	1,224 79
Spencer.....	933 33	28 00	.....	847 00	282 34	564 66	2,303 79	2,868 45
Tioga.....	1,800 00	54 00	58 33	1,604 31	534 76	1,069 55	3,758 45	4,828 00
Total.....	\$61,551 68	\$1,846 55	\$6,556 27	\$53,148 86	\$17,716 29	\$35,432 57	\$38,820 89	\$74,253 46

TOMPKINS COUNTY.  
TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Caroline .....	.....	.....	.....	.....	.....	.....	\$2,035 88	\$2,035 88
Danby .....	.....	.....	.....	.....	.....	.....	1,915 75	1,915 75
Dryden .....	\$1,183 33	\$23 67	\$58 34	\$1,101 32	\$367 11	\$734 21	5,725 19	6,459 40
Enfield .....	.....	.....	.....	.....	.....	.....	1,663 92	1,663 92
Groton .....	1,167 50	23 34	8 34	1,135 82	378 60	757 22	4,168 01	4,925 23
Ithaca city .....	71,173 90	1,423 47	6,194 91	63,555 52	21,185 18	42,370 34	18,348 61	60,718 95
Ithaca .....	2,161 68	43 23	258 34	1,860 11	620 04	1,240 07	2,158 71	3,398 78
Lansing .....	983 34	19 67	83 34	880 33	293 44	586 89	4,939 19	5,526 08
Newfield .....	685 84	13 72	50 00	622 12	207 37	414 75	2,059 88	2,474 63
Ulysses .....	3,449 17	68 99	200 00	3,180 18	1,060 06	2,120 12	4,487 25	6,607 37
Total .....	\$80,804 76	\$1,616 09	\$6,853 27	\$72,335 40	\$24,111 80	\$48,223 60	\$47,502 39	\$95,725 99



ULSTER COUNTY.  
TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896 and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Denning.....	\$300 00	\$6 00	\$41 68	\$252 32	\$84 11	\$168 21	\$156 78	\$324 99
Esopus.....	6,930 00	138 60	449 99	6,341 41	2,113 80	4,227 61	5,798 99	10,026 60
Gardiner.....	2,218 33	44 37	150 00	2,023 96	674 66	1,349 30	2,175 72	3,525 02
Hardenburgh.....	.....	.....	.....	.....	.....	.....	213 58	213 58
Hurley.....	3,116 66	62 34	.....	3,054 32	1,018 13	2,036 22	1,390 93	3,427 15
Kingston city.....	174,575 06	3,491 50	7,049 89	164,033 67	54,677 90	109,356 77	28,921 66	138,278 43
Kingston.....	1,635 00	32 70	.....	1,602 30	534 11	1,068 19	110 88	1,179 07
Lloyd.....	3,165 00	63 30	175 00	2,926 70	975 56	1,951 14	2,744 32	4,695 46
Marbletown.....	2,775 00	55 50	116 67	2,602 83	867 60	1,735 23	4,075 08	5,810 31
Marlborough.....	3,611 67	72 23	16 68	3,522 76	1,174 26	2,348 50	3,049 23	5,397 73
New Paltz.....	2,191 68	43 84	8 34	2,139 50	713 17	1,426 33	3,247 72	4,674 05
Olive.....	.....	.....	.....	.....	.....	.....	1,428 93	1,428 93
Plattekill.....	.....	.....	.....	.....	.....	.....	2,333 62	2,333 62
Rochester.....	1,333 35	26 67	8 34	1,298 34	432 78	865 56	2,782 03	3,647 59
Rosendale.....	25,291 68	505 83	1,654 16	23,131 69	7,710 55	15,421 14	3,571 00	18,992 14
Saugerties.....	34,340 00	686 79	1,899 99	31,753 22	10,584 41	21,167 81	9,319 59	30,487 40
Shandaken.....	8,012 49	160 26	1,358 31	6,493 92	2,164 63	4,329 29	1,661 80	5,991 09
Shawangunk.....	.....	.....	.....	.....	.....	.....	2,767 84	2,767 84
Ulster.....	13,788 33	275 77	1,108 34	12,404 22	4,134 75	8,269 47	2,883 83	11,153 30
Wawarsing.....	22,510 02	450 20	1,112 51	20,947 31	6,982 43	13,964 88	4,875 67	18,840 55
Woodstock.....	583 33	11 66	.....	571 67	190 56	381 11	1,064 78	1,445 89
Total.....	\$306,377 60	\$6,127 56	\$15,149 90	\$285,100 14	\$95,033 38	\$190,066 76	\$84,573 98	\$274,640 74

WARREN COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Bolton .....	\$3,350 07	\$100 50	\$1,349 93	\$1,899 64	\$633 21	\$1,266 43	\$1,402 56	\$2,668 99
Caldwell .....	3,676 70	110 30	1,174 96	2,391 44	797 14	1,594 30	1,793 69	3,387 99
Chester .....	2,944 99	88 25	1,130 78	1,725 86	575 29	1,150 57	877 96	2,028 53
Hague .....	485 01	14 55	58 33	412 13	137 38	274 75	593 81	873 56
Horicon .....	2,350 00	70 50	608 33	1,671 17	557 06	1,114 11	410 09	1,524 20
Johnsburgh .....	4,092 51	122 78	141 67	3,828 06	1,276 02	2,552 04	1,077 37	3,629 41
Lazerue .....	1,316 67	39 50	208 33	1,068 84	356 28	712 56	546 71	1,259 27
Queensbury .....	75,991 69	2,279 75	3,508 33	70,203 61	23,401 20	46,802 41	14,536 83	61,339 24
Stony Creek .....	808 34	24 25	124 99	659 10	219 70	439 40	263 82	703 22
Thutman .....	450 00	13 50	.....	436 50	145 49	291 01	288 72	579 73
Warrensburgh .....	5,144 59	154 34	416 66	4,573 59	1,524 53	3,049 06	1,147 65	4,196 71
Total .....	\$100,610 57	\$3,018 32	\$8,722 31	\$88,869 94	\$29,623 30	\$59,246 64	\$22,944 21	\$82,190 85

WASHINGTON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Argyle .....	.....	.....	.....	.....	.....	.....	.....	.....
Cambridge .....	\$3,782 50	\$113 47	\$83 33	\$3,585 70	\$1,195 23	\$2,390 47	\$3,441 51	\$3,441 51
Dresden .....	1,066 69	32 00	291 66	743 03	247 67	495 36	3,420 06	5,810 53
Easton .....	1,775 00	53 25	91 67	1,630 08	543 35	1,086 73	4,078 94	5,165 67
Fort Ann .....	2,441 68	73 25	370 82	1,997 61	665 89	1,331 72	2,200 44	3,532 16
Fort Edward .....	21,885 69	656 57	924 98	20,304 14	6,768 04	13,536 10	5,444 99	18,981 09
Granville .....	17,070 86	512 13	841 66	15,717 07	5,239 02	10,478 05	5,346 26	15,824 31
Greenwich .....	8,733 36	262 00	460 42	8,010 94	2,670 32	5,340 62	5,734 22	11,074 84
Hampton .....	4,058 34	121 75	183 33	3,753 26	1,251 09	2,502 17	813 53	3,315 70
Hartford .....	350 00	10 50	.....	339 50	113 17	226 33	2,237 12	2,463 45
Hebron .....	.....	.....	.....	.....	.....	.....	2,937 28	2,937 28
Jackson .....	.....	.....	.....	.....	.....	.....	2,111 81	2,111 81
Kingsbury .....	11,970 43	359 11	1,231 27	10,380 05	3,460 02	6,920 03	5,772 37	12,692 40
Putnam .....	.....	.....	.....	.....	.....	.....	704 67	704 67
Salem .....	5,931 35	177 94	231 25	5,522 16	1,840 72	3,681 44	4,082 40	7,763 84
White Creek .....	5,558 34	166 75	125 01	5,266 58	1,755 52	3,511 06	3,449 78	6,960 84
Whitehall .....	16,271 68	488 15	558 34	15,225 19	5,075 06	10,150 13	4,073 99	14,224 12
Total .....	\$100,895 92	\$8,026 87	\$5,393 74	\$92,475 31	\$30,825 10	\$61,650 21	\$56,273 88	\$117,924 09



WAYNE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Arcadia .....	\$16,324 58	\$489 73	\$1,281 24	\$14,553 61	\$4,851 21	\$9,702 40	\$9,281 00	\$18,983 40
Butler .....	316 67	9 50	.....	307 17	102 32	204 79	2,387 94	2,592 73
Galen .....	10,879 17	326 37	466 67	10,086 13	3,362 05	6,724 08	9,687 78	16,411 86
Huron .....	1,151 68	34 55	333 32	783 81	261 27	522 54	2,333 99	2,856 53
Lyons .....	22,722 06	681 66	1,962 50	20,077 90	6,692 63	13,385 27	9,229 18	22,614 45
Macedon .....	486 67	14 60	.....	472 07	157 35	314 72	5,490 31	5,805 03
Marion .....	.....	.....	.....	.....	.....	.....	3,267 89	3,267 89
Ontario .....	207 00	6 21	.....	200 79	66 93	133 86	2,653 65	2,787 51
Palmyra .....	9,368 75	281 07	362 50	8,725 18	2,908 41	5,816 77	8,961 57	14,778 34
Rose .....	.....	.....	.....	.....	.....	.....	2,915 11	2,915 11
Savannah .....	1,018 33	30 55	75 01	912 77	304 26	608 51	3,404 52	4,013 03
Sodus .....	4,078 37	122 85	291 68	3,664 34	1,221 44	2,442 90	6,909 82	9,352 72
Walworth .....	.....	.....	.....	.....	.....	.....	2,939 60	2,939 60
Williamson .....	.....	.....	.....	.....	.....	.....	3,242 36	3,242 36
Wolcott .....	1,728 33	51 85	.....	1,676 48	558 82	1,117 66	3,244 58	4,362 24
Total .....	\$68,281 61	\$2,048 44	\$4,772 92	\$61,460 25	\$20,486 75	\$40,973 50	\$75,949 30	\$116,922 80

WESTCHESTER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Bedford.....	\$6,563 36	\$131 27	\$233 33	\$6,198 76	\$2,066 25	\$4,132 51	\$7,603 90	\$11,736 41
Cortlandt.....	67,710 97	1,354 22	3,883 31	62,473 44	20,824 47	41,648 97	19,695 73	61,344 70
East Chester .....	11,115 84	222 32	1,262 51	9,631 01	3,210 33	6,420 68	8,836 64	15,277 32
Greenburgh.....	65,218 81	1,304 37	2,198 32	61,806 12	20,602 03	41,204 09	66,836 25	108,040 34
Harrison.....	3,576 67	71 53	266 67	3,238 47	1,079 50	2,158 97	8,938 68	11,097 65
Lewisboro.....	250 00	5 00	.....	245 00	81 67	163 33	2,261 08	2,424 41
Mamaroneck.....	19,068 77	381 38	1,547 90	17,139 49	5,713 16	11,426 33	16,804 67	28,231 00
Mount Pleasant.....	17,280 42	345 61	550 01	16,384 80	5,461 61	10,923 19	23,159 37	34,082 56
Mt. Vernon city.....	114,597 24	2,291 95	5,233 28	107,072 01	35,690 67	71,381 34	47,721 70	119,103 04
New Castle.....	1,210 00	24 20	.....	1,185 80	395 27	790 53	4,443 84	5,234 37
New Rochelle city. ....	87,899 96	1,757 99	6,145 79	79,996 18	26,665 40	53,330 78	36,849 66	90,180 44
North Castle.....	3,379 17	67 59	279 17	3,032 41	1,010 80	2,021 61	2,094 82	4,116 43
North Salem .....	2,173 34	43 47	.....	2,129 87	709 96	1,419 91	3,405 32	4,825 23
Ossining.....	48,154 16	963 08	1,616 66	45,574 42	15,191 47	30,382 95	21,214 48	51,597 43
Pelham.....	1,233 34	24 67	.....	1,208 67	402 89	805 78	5,310 51	6,116 29
Poundridge.....	150 00	3 00	.....	147 00	49 00	98 00	794 26	892 26
Rye.....	75,198 05	1,503 96	6,491 69	67,202 40	22,400 80	44,801 60	32,307 15	77,108 75
Scarsdale.....	.....	.....	.....	.....	.....	.....	3,866 89	3,866 89
Somers.....	1,341 67	26 83	25 00	1,289 84	429 94	859 90	2,781 45	3,641 35
White Plains.....	31,929 57	638 60	1,391 67	29,899 30	9,966 44	19,932 86	22,639 16	42,572 02
Yonkers city.....	277,819 98	5,556 40	14,945 64	257,317 94	85,772 65	171,545 29	103,839 26	275,384 55
Yorktown.....	4,695 03	93 89	408 32	4,192 82	1,397 62	2,795 20	3,892 09	6,687 29
Total.....	\$840,566 35	\$16,811 33	\$46,389 27	\$777,365 75	\$259,121 93	\$518,243 82	\$445,316 91	\$963,560 73

WYOMING COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share net revenue for four years ending April 30, 1900.	Localities' share net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Arcade .....	\$2,033 34	\$61 00	\$104 16	\$1,868 18	\$622 73	\$1,245 45	\$2,624 56	\$3,870 01
Attica .....	10,345 84	310 37	750 00	9,285 47	3,095 16	6,190 31	4,135 37	10,325 68
Bennington .....	2,425 00	72 75	350 00	2,002 25	667 41	1,334 84	2,380 89	3,715 73
Castile .....	1,386 67	41 60	166 67	1,178 40	392 80	785 60	4,392 61	5,178 21
Covington .....	.....	.....	.....	.....	.....	.....	1,763 55	1,763 55
Eagle .....	810 00	24 30	.....	785 70	261 91	523 79	1,370 51	1,894 30
Gainesville .....	4,961 67	148 85	50 00	4,762 82	1,587 61	3,175 21	3,206 74	6,381 95
Genesco Falls .....	1,383 34	41 50	.....	1,341 84	447 28	894 56	1,146 15	2,040 71
Java .....	2,976 68	89 30	91 67	2,795 71	931 90	1,863 81	2,578 77	4,442 58
Middleburgh .....	5 00	15	.....	4 85	1 62	3 23	2,910 07	2,913 30
Orangeville .....	.....	.....	.....	.....	.....	.....	1,332 90	1,332 90
Perry .....	.....	.....	.....	.....	.....	.....	4,958 78	4,958 78
Pike .....	753 33	22 60	58 33	672 40	224 13	448 27	1,843 88	2,292 15
Sheldon .....	4,353 36	130 60	141 67	4,081 09	1,360 36	2,720 73	2,217 47	4,938 20
Warsaw .....	4,558 73	136 76	100 00	4,321 97	1,440 65	2,881 32	6,055 37	8,936 69
Wethersfield .....	1,125 00	33 75	.....	1,091 25	363 75	727 50	1,544 26	2,271 76
Total .....	\$37,117 96	\$1,113 53	\$1,812 50	\$34,191 93	\$11,397 31	\$22,794 62	\$44,461 88	\$67,256 50



YATES COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	States' share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Barrington .....	.....	.....	.....	.....	.....	.....	\$1,592 72	\$1,592 72
Benton .....	.....	.....	.....	.....	.....	.....	4,277 59	4,277 59
Italy .....	.....	.....	.....	.....	.....	.....	1,028 10	1,028 10
Jerusalem .....	.....	.....	.....	.....	.....	.....	4,174 87	4,174 87
Middlesex .....	.....	.....	.....	.....	.....	.....	1,553 56	1,553 56
Milo .....	\$20,959 16	\$628 77	\$889 59	\$19,440 80	\$6,480 26	\$12,960 54	9,844 91	22,805 45
Potter .....	1,285 00	38 55	75 00	1,171 45	390 48	780 97	2,388 61	3,169 58
Starkey .....	1,757 09	52 71	125 00	1,579 38	526 46	1,052 92	5,100 61	6,153 53
Torrey .....	810 00	24 30	.....	785 70	261 91	523 79	2,372 05	2,895 84
Total.....	\$24,811 25	\$744 33	\$1,089 59	\$22,977 33	\$7,659 11	\$15,318 22	\$32,333 02	\$47,651 24

STATE COMMISSIONER OF EXCISE.

TABLE

Showing the amount collected by the State Commissioner of Excise, the rebates paid on surrendered certificates, and the net receipts for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

	Total amount received for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.
Steamboats and cars.....				
Bottlers.....	\$104,794 06	\$37,916 82	\$66,877 24	\$66,877 24
Penalties, etc.....	12,617 17	.....	12,617 17	12,617 17
	53,139 91	.....	53,139 91	53,139 91
Total.....	\$170,551 14	\$37,916 82	\$132,634 32	\$132,634 32

SUMMARY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities share of net revenue, benefit to localities by diminished State tax, and the total benefit to each locality for the four years beginning May 1, 1896, and ending April 30, 1900, under the Liquor Tax Law.

COUNTIES.	Total amount received for four years ending April 30, 1900.	County treasurer's fees for four years ending April 30, 1900.	Rebates paid on surrendered certificates for four years ending April 30, 1900.	Net revenue for four years ending April 30, 1900.	State's share of net revenue for four years ending April 30, 1900.	Localities' share of net revenue for four years ending April 30, 1900.	Benefit to localities by diminished State tax for four years ending April 30, 1900.	Total benefit to each locality for four years ending April 30, 1900.
Albany .....	\$1,284,073 43	\$12,840 73	\$77,966 31	\$1,193,266 39	\$397,755 46	\$795,510 93	\$277,571 10	\$1,073,082 03
Allegany .....	36,527 38	1,095 83	1,579 19	33,852 36	11,284 12	22,568 24	45,221 01	67,789 25
Broome .....	211,922 25	4,238 43	12,201 91	195,481 91	65,160 63	130,321 28	99,630 95	229,952 23
Cattaraugus .....	133,572 26	2,671 43	7,121 68	123,779 15	41,259 72	82,519 43	68,686 74	151,206 17
Cayuga .....	176,120 92	3,522 41	11,662 77	160,935 74	53,645 24	107,290 50	96,278 92	203,569 42
Chautauqua .....	184,667 37	3,693 34	12,045 69	168,928 34	56,309 46	112,618 88	92,801 37	205,420 25
Chemung .....	261,986 38	5,239 72	14,389 56	242,357 10	80,785 70	161,571 40	74,463 34	236,034 74
Chenango .....	51,810 52	1,554 31	2,741 73	47,514 48	15,838 17	31,676 31	49,743 46	81,419 77
Clinton .....	91,970 21	2,759 11	9,168 73	80,042 37	26,680 79	53,361 58	25,435 17	78,796 75
Columbia .....	127,963 87	2,559 27	6,461 78	118,942 82	39,647 60	79,295 22	70,530 79	149,826 01
Cortland .....	35,273 75	1,054 38	1,122 92	33,096 45	11,032 15	22,064 30	35,761 39	57,828 69
Delaware .....	39,039 21	1,171 18	1,383 31	36,484 72	12,161 58	24,323 14	42,125 75	66,448 89
Dutchess .....	281,330 74	5,626 61	19,968 68	255,735 45	85,245 15	170,490 30	139,609 67	310,099 37
Eric .....	3,762,872 45	-----	361,167 11	3,401,705 34	1,133,901 77	2,267,803 57	868,718 90	3,136,522 47
Essex .....	48,437 56	1,453 13	5,179 02	41,805 41	13,935 14	27,870 27	28,460 47	56,330 74
Franklin .....	49,096 57	1,472 89	4,733 26	42,890 42	14,296 80	28,593 62	30,858 57	59,452 19
Fulton .....	127,154 10	2,543 08	7,795 80	116,815 22	38,938 41	77,876 81	40,624 99	118,501 80
Genesee .....	66,229 70	1,986 88	3,020 78	61,222 04	20,407 35	40,814 69	67,711 91	108,526 63
Greene .....	71,682 46	2,150 48	10,345 74	59,186 24	19,728 75	39,457 49	40,192 00	79,649 49
Hamilton .....	11,718 34	351 55	1,149 98	10,216 81	3,405 61	6,811 20	6,569 95	13,381 15
Herkimer .....	158,317 95	3,166 35	11,843 76	143,307 84	47,769 28	95,538 56	62,906 99	158,445 55
Jefferson .....	152,792 43	3,055 84	9,770 77	139,965 82	46,655 27	93,310 55	94,865 81	188,177 36
Kings .....	9,537,382 83	-----	635,125 74	8,902,257 09	2,967,419 02	5,934,838 07	1,871,120 63	7,805,958 70
Lewis .....	45,648 00	1,369 44	4,154 19	40,124 37	13,374 79	26,749 58	27,249 08	53,998 66
Livingston .....	59,162 13	1,774 85	4,118 74	53,268 54	17,756 18	35,512 36	79,591 02	115,103 38
Madison .....	91,987 58	2,759 63	4,612 50	84,615 45	28,205 15	56,410 30	63,378 86	119,789 16
Monroe .....	1,125,557 25	11,255 55	67,010 29	1,047,291 41	349,097 13	698,194 28	400,041 05	1,098,235 33
Montgomery .....	192,753 95	3,855 08	10,181 19	178,717 68	59,572 56	119,145 12	82,708 03	201,853 15
Nassau .....	45,112 57	1,353 37	2,870 79	40,888 41	13,629 47	27,258 94	35,343 87	62,602 81
New York .....	22,173,574 35	-----	1,094,612 61	21,078,961 74	7,026,320 58	14,052,641 16	7,348,471 93	21,401,113 09
Niagara .....	367,914 49	7,358 28	24,558 08	335,998 13	111,999 38	223,998 75	111,956 91	335,955 66
Oneida .....	556,910 41	11,138 20	29,049 55	516,722 66	172,240 90	344,481 76	185,821 12	530,302 88



Onondaga.....	1,029,740 08	10,297 39	97,687 53	921,755 16	307,251 73	614,503 43	288,758 43	903,261 86
Ontario.....	102,923 40	2,568 36	7,104 18	93,250 86	31,083 60	62,167 26	85,661 99	147,829 25
Orange.....	417,803 39	8,356 07	26,524 43	382,922 89	127,640 96	255,281 93	125,615 76	380,897 69
Orleans.....	36,844 20	1,105 33	1,187 51	34,551 36	11,517 12	23,034 24	45,196 74	68,230 98
Oswego.....	200,203 46	4,004 07	13,193 58	183,005 81	61,001 93	122,003 88	79,680 68	201,684 56
Otsego.....	80,003 97	2,400 11	6,104 20	71,499 66	23,833 22	47,666 44	65,538 92	113,205 36
Putnam.....	24,827 53	744 83	1,089 60	22,993 10	7,664 36	15,328 74	23,188 61	38,517 35
Queens.....	1,205,011 53	24,042 92	104,560 82	1,076,407 79	358,802 59	717,605 20	272,202 02	989,807 22
Kensselaer.....	797,831 10	7,978 30	43,787 52	746,065 28	248,688 42	497,376 86	216,634 40	714,011 26
Richmond.....	474,264 86	7,207 79	34,333 59	432,723 48	144,241 16	288,482 32	100,258 91	388,741 23
Rockland.....	124,147 62	3,724 43	6,314 54	114,108 65	38,036 21	76,072 44	47,623 58	123,696 02
St. Lawrence.....	120,111 54	2,402 22	8,387 61	109,321 71	36,440 56	72,881 15	97,166 03	170,017 18
Saratoga.....	233,765 22	7,012 95	29,530 38	197,221 89	65,740 63	131,481 26	75,763 63	207,244 89
Schenectady.....	206,540 21	4,130 79	11,749 39	190,660 03	63,553 34	127,106 69	51,259 94	178,366 63
Schoharie.....	30,593 94	917 81	2,941 66	26,734 47	8,911 50	17,822 97	34,046 12	51,869 09
Schuyler.....	23,726 28	711 79	2,597 93	20,416 56	0,805 53	13,611 03	19,698 97	33,310 00
Seneca.....	58,838 40	1,765 15	3,616 70	53,456 55	17,818 85	35,637 70	44,400 77	80,038 47
Steuben.....	195,919 26	3,918 38	9,598 07	182,402 81	60,800 93	121,601 88	90,625 11	212,226 99
Suffolk.....	162,091 22	4,862 74	17,314 85	139,913 63	46,637 89	93,275 74	114,703 15	207,978 89
Sullivan.....	60,432 98	1,812 99	5,475 41	53,144 58	17,714 87	35,429 71	17,598 60	53,028 31
Tioga.....	61,551 68	1,846 55	6,556 27	53,148 86	17,716 29	35,432 57	38,820 89	74,253 46
Tompkins.....	80,804 76	1,616 09	6,853 27	72,335 40	24,111 80	48,223 60	47,502 39	95,725 99
Ulster.....	306,377 60	6,127 56	15,149 90	285,100 14	95,033 38	190,066 76	84,573 98	274,640 74
Warren.....	100,610 57	3,018 32	8,722 31	88,869 94	29,623 30	59,246 64	22,944 21	82,190 85
Washington.....	100,895 92	3,026 87	5,393 74	92,475 31	30,825 10	61,650 21	56,273 88	117,924 09
Wayne.....	68,281 61	2,048 44	4,772 92	61,460 25	20,486 75	40,973 50	75,949 30	116,922 80
Westchester.....	840,566 35	16,811 33	46,389 27	777,365 75	259,121 93	518,243 82	445,316 91	963,560 73
Wyoming.....	37,117 96	1,113 53	1,812 50	34,191 93	11,397 31	22,794 62	44,461 88	67,256 50
Yates.....	24,811 25	744 33	1,089 59	22,977 33	7,659 11	15,318 22	32,333 02	47,651 24
Total counties.....	\$48,767,201 30	\$241,388 79	\$2,998,953 43	\$45,526,859 08	\$15,175,619 68	\$30,351,239 40	\$15,308,251 00	\$45,659,493 40
State Commissioner of Excise.....	170,551 14	.....	37,916 82	132,634 32	132,634 32	.....	.....	.....
Grand total.....	\$48,937,752 44	\$241,388 79	\$3,036,870 25	\$45,659,493 40	\$15,308,254 00	\$30,351,239 40	\$15,308,254 00	\$45,659,493 40

TABLE

Of the counties in the State of New York, showing the population, ratio of drinking places (saloons, hotels and clubs) to population, April 30, 1900.

COUNTY.	Population, census 1900.	Number of saloons to each 1,000 inhabitants.
Albany.....	165,571	4.09
Allegany.....	41,501	1.37
Broome.....	69,149	2.28
Cattaraugus.....	65,643	2.44
Cayuga.....	66,234	2.20
Chautauqua.....	88,314	1.79
Chemung.....	54,063	3.55
Chenango.....	36,568	1.78
Clinton.....	47,430	2.38
Columbia.....	43,211	3.84
Cortland.....	27,576	1.01
Delaware.....	46,413	1.23
Dutchess.....	81,670	3.50
Erie.....	433,686	4.64
Essex.....	30,707	2.28
Franklin.....	42,853	1.38
Fulton.....	42,842	2.92
Genesee.....	34,561	2.20
Greene.....	31,478	2.92
Hamilton.....	4,947	5.46
Herkimer.....	51,049	3.41
Jefferson.....	76,748	2.11
Kings.....	1,166,582	2.89
Lewis.....	27,427	2.88
Livingston.....	37,059	2.02
Madison.....	40,545	2.81
Monroe.....	217,854	2.98
Montgomery.....	47,488	4.02
Nassau.....	55,448	5.01
New York.....	2,050,600	3.08
Niagara.....	74,961	4.00
Oneida.....	132,800	3.65
Onondaga.....	168,735	3.66
Ontario.....	49,605	1.63
Orange.....	103,859	3.47
Orleans.....	30,164	1.79
Oswego.....	70,881	2.72
Otsego.....	48,939	2.08
Putnam.....	13,787	2.75
Queens.....	152,999	6.72
Rensselaer.....	121,697	3.24
Richmond.....	67,021	5.85
Rockland.....	38,298	4.88
St. Lawrence.....	89,083	1.74
Saratoga.....	61,089	3.63
Schenectady.....	46,852	4.14
Schoharie.....	26,854	2.20
Schuyler.....	15,811	1.52
Seneca.....	28,114	2.31
Steuben.....	82,822	2.50
Suffolk.....	77,582	3.04
Sullivan.....	32,306	4.05
Tioga.....	27,951	1.93
Tompkins.....	33,830	1.42
Ulster.....	68,422	3.82
Warren.....	29,943	3.17
Washington.....	45,624	3.22
Wayne.....	48,660	1.60
Westchester.....	183,375	4.02
Wyoming.....	30,413	2.37
Yates.....	20,318	1.53



## COMPARATIVE TABLE

Showing the number of drinking places to each 1,000 of population for year ending April 30, 1896, based on population of census of 1892, and for year ending April 30, 1900, based on population of census of 1900.

BOROUGHES AND CITIES.	Population, census of 1892.	Number of drinking places to each 1,000 population April 30, 1896 (old law).	Population, census of 1900.	Number of drinking places to each 1,000 population, April 30, 1900 (new law).
Albany .....	97,120	7.66	94,151	4.17
Amsterdam .....	18,542	6.25	20,929	4.11
Auburn .....	24,737	6.18	30,345	3.39
Binghamton .....	34,514	4.84	39,647	2.90
Borough of Brooklyn .....	995,276	4.72	1,166,582	2.89
Boroughs of Manhattan and the Bronx.	1,801,639	4.94	2,050,600	3.08
Borough of Queens .....	98,991	12.18	152,999	6.72
Borough of Richmond .....	53,452	10.15	67,021	5.85
Buffalo .....	278,727	8.67	352,387	4.40
Cohoes .....	23,234	8.99	23,910	4.47
Corning .....	10,025	6.68	11,061	3.34
Cortland* .....	-----	-----	9,014	1.66
Dunkirk .....	10,040	7.27	11,616	3.96
Elmira .....	29,911	9.13	35,672	4.40
Geneva (a) .....	9,549	8.80	10,433	3.55
Gloversville .....	14,694	3.67	18,349	2.83
Hornellsville .....	11,898	7.23	11,918	4.20
Hudson .....	9,633	11.52	9,528	5.98
Ithaca .....	13,460	4.01	13,136	3.12
Jamestown .....	18,627	3.01	22,892	2.27
Johnstown (b) .....	9,352	3.63	10,130	2.86
Kingston .....	21,495	8.51	24,535	4.53
Little Falls (c) .....	9,834	7.02	10,381	4.62
Lockport .....	16,088	6.53	16,581	4.52
Middletown .....	11,612	6.63	14,522	3.30
Mt. Vernon .....	15,513	4.64	20,346	3.83
Newburgh .....	24,536	6.85	24,943	3.92
New Rochelle .....	9,990	7.21	14,720	4.21
Niagara Falls .....	12,638	11.87	19,457	5.91
North Tonawanda (d) .....	8,064	10.42	9,069	5.40
Ogdensburg .....	11,959	4.26	12,633	2.85
Olean .....	8,552	8.07	9,462	4.65
Oswego .....	21,966	6.92	22,199	4.50
Poughkeepsie .....	23,196	6.81	24,029	4.00
Rensselaer .....	7,462	9.11	7,466	4.95
Rochester .....	144,834	4.62	162,608	3.09
Rome .....	13,638	7.77	15,348	3.84
Schenectady .....	22,858	7.00	31,682	4.29
Syracuse .....	91,944	7.68	108,374	3.63
Troy .....	64,986	8.54	60,651	3.33
Utica .....	46,608	9.76	56,383	4.40
Watertown .....	16,982	3.59	21,696	2.53
Watervliet (e) .....	14,000	13.07	14,321	3.35
Yonkers .....	31,419	6.62	47,931	3.50

\* Cortland city erected March 16, 1900.

(a) Enumerated by department April 7, 1898.

(b) Enumerated by department April 28, 1896.

(c) Enumerated by department July 9, 1896.

(d) Enumerated by department April 28, 1897.

(e) Estimated.





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# TABLE E

SHOWING THE RESULT OF CRIMINAL AND CIVIL ACTIONS OR PROCEED-  
INGS BROUGHT IN THE ENFORCEMENT OF THE  
LIQUOR TAX LAW.

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# COMPLAINTS FORWARDED TO DISTRICT ATTORNEYS.

The following is a detailed statement of the verified complaints forwarded by the State Department of Excise to the district attorneys of the counties of the State, respectively, under the provisions of section 37 of the Liquor Tax Law, during the four fiscal years ending September 30, 1900 :

COUNTY.	Year ending September 30, 1897.	Year ending September 30, 1898.	Year ending September 30, 1899.	Year ending September 30, 1900.
Albany .....	6	1	23	34
Allegany .....	1	5	6	2
Broome .....	8	.....	10	5
Cattaraugus .....	.....	1	.....	.....
Cayuga .....	5	.....	2	1
Chautauqua .....	5	1	.....	.....
Chemung .....	21	1	14	3
Chenango .....	.....	.....	.....	4
Clinton .....	13	10	9	12
Columbia .....	4	2	2	.....
Cortland .....	.....	.....	25	5
Delaware .....	1	1	10	.....
Dutchess .....	4	30	9	2
Erie .....	54	25	21	29
Essex .....	1	3	1	.....
Franklin .....	2	5	2	10
Fulton .....	2	6	12	8
Genesee .....	3	3	.....	.....
Greene .....	4	7	22	.....
Hamilton .....	.....	.....	.....	3
Herkimer .....	11	3	5	1
Jefferson .....	.....	2	3	.....
Kings .....	22	1	36	7
Lewis .....	.....	.....	2	.....
Livingston .....	4	.....	5	.....
Madison .....	.....	.....	.....	.....
Monroe .....	26	9	2	3
Montgomery .....	.....	2	2	1
Nassau .....	.....	.....	.....	.....
New York .....	37	24	77	41
Niagara .....	6	6	2	3
Oneida .....	10	13	12	8
Onondaga .....	30	10	36	12
Ontario .....	1	3	1	.....
Orange .....	12	5	13	12
Orleans .....	.....	1	2	4
Oswego .....	.....	1	4	4
Otsego .....	.....	1	.....	.....
Putnam .....	.....	2	5	2
Queens .....	11	13	8	7
Rensselaer .....	8	24	29	52
Richmond .....	.....	.....	.....	1
Rockland .....	.....	.....	1	2
St. Lawrence .....	2	11	4	8
Saratoga .....	2	6	15	5
Schenectady .....	7	3	4	.....
Schoharie .....	.....	.....	1	.....
Schuyler .....	1	.....	.....	.....
Seneca .....	1	5	.....	.....
Steuben .....	.....	5	.....	5
Suffolk .....	13	1	8	7
Sullivan .....	6	8	.....	9
Tioga .....	1	2	1	3
Tompkins .....	1	1	2	1
Ulster .....	13	3	6	4
Warren .....	1	.....	4	4
Washington .....	2	2	14	.....
Wayne .....	5	.....	3	.....
Westchester .....	4	11	31	14
Wyoming .....	2	2	.....	2
Yates .....	4	.....	.....	5
Total .....	377	281	506	345

## REPORTS OF MAGISTRATES.

Magistrates holding preliminary examinations of persons charged with violations of the Liquor Tax Law report to the State Commissioner of Excise the names of all persons so examined who are held to await the action of the grand jury, as provided by section 35 of the Liquor Tax Law, as amended April 20, 1897. The following is a statement of the number of cases reported to this department from April 20, 1897, to September 30, 1900 :

COUNTY.	From April 20, 1897, to Sept. 30, 1897.	For year ending Sept. 30, 1898.	For year ending Sept. 30, 1899.	For year ending Sept. 30, 1900.
Albany .....	2	.....	3	7
Allegany .....	1	3	2	.....
Broome .....	2	.....	2	.....
Cattaraugus .....	.....	.....	.....	1
Cayuga .....	.....	4	2	.....
Chautauqua .....	2	3	7	6
Chemung .....	.....	.....	.....	3
Chenango .....	.....	.....	.....	.....
Clinton .....	7	1	5	9
Columbia .....	1	3	.....	1
Cortland .....	.....	.....	6	.....
Delaware .....	.....	4	3	.....
Dutchess .....	1	1	.....	1
Erie .....	4	3	.....	6
Essex .....	1	3	2	1
Franklin .....	.....	.....	3	6
Fulton .....	.....	.....	3	1
Genesee .....	.....	.....	.....	.....
Greene .....	.....	5	1	.....
Hamilton .....	.....	.....	.....	.....
Herkimer .....	.....	1	.....	2
Jefferson .....	.....	.....	.....	1
Kings .....	5	13	.....	.....
Lewis .....	.....	1	1	1
Livingston .....	.....	.....	.....	.....
Madison .....	2	.....	.....	1
Monroe .....	.....	1	.....	.....
Montgomery .....	.....	4	.....	.....
Nassau .....	.....	.....	1	1
New York .....	649	734	507	369
Niagara .....	5	.....	.....	3
Oneida .....	4	10	4	3
Onondaga .....	1	2	6	5
Ontario .....	.....	.....	5	6
Orange .....	1	.....	.....	9
Orleans .....	.....	2	.....	3
Oswego .....	2	.....	2	2
Otsego .....	2	1	1	2
Putnam .....	2	.....	2	1
Queens .....	5	30	27	5
Rensselaer .....	14	.....	5	12
Richmond .....	.....	14	2	.....
Rockland .....	1	1	.....	1
St. Lawrence .....	1	.....	1	3
Saratoga .....	.....	.....	.....	.....
Schenectady .....	.....	2	2	1
Schoharie .....	.....	1	4	7
Schuyler .....	2	.....	4	.....
Seneca .....	1	.....	7	3
Steuben .....	2	4	1	14
Suffolk .....	7	2	6	4
Sullivan .....	.....	1	.....	1
Tioga .....	.....	.....	1	.....
Tompkins .....	.....	1	.....	1
Ulster .....	.....	.....	2	.....
Warren .....	.....	.....	9	9
Washington .....	9	1	1	1
Wayne .....	1	1	1	.....
Westchester .....	2	6	1	15
Wyoming .....	2	8	5	.....
Yates .....	.....	.....	.....	1
Total .....	741	871	647	529

## INDICTMENTS AND CONVICTIONS.

The following is a comparative and detailed statement of indictments found, indictments dismissed, trial resulting in acquittals, and trials resulting in convictions for violations of the Liquor Tax Law, as reported by County Clerks from May 1, 1896, to September 30, 1900 :

COUNTY.	INDICTMENTS FILED.					INDICTMENTS DISMISSED.				
	May 1, 1896, to Sep- tember 30, 1896.	Year end- ing Sep- tember 30, 1897.	Year end- ing Sep- tember 30, 1898.	Year end- ing Sep- tember 30, 1899.	Year end- ing Sep- tember 30, 1900.	May 1, 1896, to Sep- tember 30, 1896.	Year end- ing Sep- tember 30, 1897.	Year end- ing Sep- tember 30, 1898.	Year end- ing Sep- tember 30, 1899.	Year end- ing Sep- tember 30, 1900.
Albany.....	10	27	.....	.....	10	.....	.....	.....	11	2
Allegany.....	2	4	.....	26	28	.....	.....	.....	.....	.....
Broome.....	.....	5	.....	8	7	.....	.....	.....	.....	.....
Cattaraugus.....	2	17	.....	20	38	.....	.....	2	2	10
Cayuga.....	1	8	30	6	11	.....	4	4	.....	.....
Chautauqua.....	3	3	5	25	18	.....	.....	3	5	5
Chemung.....	6	4	19	.....	1	.....	.....	.....	.....	.....
Chenango.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clinton.....	.....	15	13	4	.....	.....	.....	.....	2	1
Columbia.....	.....	2	.....	.....	12	.....	2	.....	.....	.....
Cortland.....	2	2	.....	20	.....	.....	.....	.....	.....	.....
Delaware.....	1	5	16	19	5	.....	.....	1	.....	5
Dutchess.....	2	7	22	9	5	.....	.....	7	.....	.....
Erie.....	7	37	19	20	2	1	.....	8	3	.....
Essex.....	.....	14	3	7	3	.....	.....	12	3	.....
Franklin.....	.....	.....	5	6	15	.....	.....	.....	2	.....
Fulton.....	3	1	5	.....	7	.....	.....	.....	.....	.....
Genesee.....	.....	6	2	3	.....	.....	.....	.....	.....	.....
Greene.....	.....	.....	.....	9	.....	.....	.....	.....	.....	.....
Hamilton.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Herkimer.....	.....	8	2	1	6	.....	.....	.....	.....	.....
Jefferson.....	.....	1	19	10	9	.....	.....	.....	1	.....
Kings.....	15	44	16	.....	.....	1	1	.....	.....	.....
Lewis.....	1	1	4	.....	.....	.....	1	.....	.....	.....
Livingston.....	1	4	.....	.....	.....	.....	3	.....	.....	.....
Madison.....	.....	8	2	.....	.....	.....	.....	1	.....	.....
Monroe.....	17	155	7	17	9	.....	7	1	177	.....
Montgomery.....	1	.....	2	5	.....	.....	.....	.....	.....	2
Nassau.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....



INDICTMENTS AND CONVICTIONS—(Continued).

COUNTY.	INDICTMENTS FILED.					INDICTMENTS DISMISSED.				
	May 1, 1896, to Sep- tember 30, 1896.	Year end- ing Sep- tember 30, 1897.	Year end- ing Sep- tember 30, 1898.	Year end- ing Sep- tember 30, 1899.	Year end- ing Sep- tember 30, 1900.	May 1, 1896, to Sep- tember 30, 1896.	Year end- ing Sep- tember 30, 1897.	Year end- ing Sep- tember 30, 1898.	Year end- ing Sep- tember 30, 1899.	Year end- ing Sep- tember 30, 1900.
New York.....	436	380	97	76	88	4	8	18	28	7
Niagara .....	13	22	1	4	.....	.....	9	1	3	.....
Oneida.....	4	15	16	7	6	.....	.....	.....	.....	.....
Onondaga.....	50	25	5	8	10	.....	.....	.....	7	4
Ontario .....	1	3	1	12	36	.....	.....	.....	.....	.....
Orange .....	5	17	8	16	20	.....	.....	2	1	.....
Orleans.....	.....	.....	1	2	2	.....	.....	.....	.....	.....
Oswego.....	.....	5	4	4	2	.....	.....	1	.....	.....
Otsego.....	.....	5	3	3	7	.....	.....	.....	.....	.....
Putnam .....	.....	3	2	3	2	.....	.....	.....	.....	.....
Queens .....	7	26	11	3	.....	.....	2	4	1	.....
Rensselaer.....	2	28	34	28	13	.....	.....	.....	2	2
Richmond .....	1	6	.....	.....	.....	.....	.....	.....	.....	.....
Rockland.....	1	3	.....	.....	.....	.....	.....	.....	.....	.....
St. Lawrence.....	4	15	9	22	14	.....	.....	.....	.....	.....
Saratoga.....	.....	7	4	12	.....	.....	.....	.....	.....	.....
Schenectady.....	4	4	5	7	2	.....	.....	.....	1	.....
Schoharie.....	.....	1	.....	5	.....	.....	.....	.....	.....	.....
Schuyler.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....
Seneca.....	.....	2	12	3	.....	.....	.....	.....	.....	3
Steuben .....	7	5	7	3	11	.....	2	.....	1	2
Suffolk.....	.....	16	27	2	56	.....	.....	.....	.....	.....
Sullivan.....	.....	2	3	.....	2	.....	.....	.....	.....	.....
Tioga.....	1	3	8	2	2	.....	1	.....	.....	.....
Tompkins .....	.....	2	1	3	9	.....	1	.....	.....	.....
Ulster.....	.....	9	.....	2	11	.....	.....	.....	.....	.....
Warren.....	.....	2	.....	2	3	.....	.....	.....	.....	.....
Washington .....	1	5	.....	1	.....	.....	.....	.....	.....	.....
Wayne .....	.....	2	6	2	4	.....	.....	.....	.....	.....
Westchester.....	11	15	19	23	23	.....	.....	1	3	1
Wyoming .....	.....	.....	17	6	3	.....	.....	.....	.....	.....
Yates.....	.....	.....	.....	.....	17	.....	.....	.....	.....	.....
Total .....	622	1,006	494	476	546	7	41	66	256	46

## INDICTMENTS AND CONVICTIONS—(Continued).

[illegible]

INDICTMENTS AND CONVICTIONS--(Concluded).

COUNTY.	ACQUITTALS.					CONVICTIONS.				
	May 1, 1896, to Sep- tember 30, 1896.	Year end- ing Sep- tember 30, 1897.	Year end- ing Sep- tember 30, 1898.	Year end- ing Sep- tember 30, 1899.	Year end- ing Sep- tember 30, 1900.	May 1, 1896, to Sep- tember 30, 1896.	Year end- ing Sep- tember 30, 1897.	Year end- ing Sep- tember 30, 1898.	Year end- ing Sep- tember 30, 1899.	Year end- ing Sep- tember 30, 1900.
Oswego.....	.....	1	.....	.....	.....	.....	2	4	1	1
Otsego.....	.....	.....	.....	.....	.....	.....	.....	1	1	1
Putnam.....	.....	.....	1	1	.....	.....	11	12	9	8
Queens.....	.....	.....	1	.....	.....	.....	.....	1	4	3
Rensselaer.....	.....	.....	.....	.....	.....	.....	.....	5	3	1
Richmond.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rockland.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....
St. Lawrence.....	.....	1	.....	.....	.....	3	4	6	9	13
Saratoga.....	.....	.....	.....	.....	.....	.....	3	2	4	.....
Schoenectady.....	.....	1	.....	.....	.....	.....	.....	1	7	8
Schoharie.....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....
Schuyler.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....
Seneca.....	.....	.....	.....	.....	.....	.....	.....	6	6	2
Stenben.....	.....	.....	.....	1	.....	.....	6	3	5	3
Suffolk.....	.....	.....	.....	.....	.....	.....	4	15	2	17
Sullivan.....	.....	1	.....	.....	.....	.....	.....	1	.....	1
Tioga.....	.....	.....	.....	.....	.....	.....	.....	1	1	1
Tompkins.....	.....	.....	.....	.....	.....	.....	2	1	2	5
Ulster.....	.....	.....	.....	.....	2	.....	1	1	6	3
Warren.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....
Washington.....	.....	.....	.....	.....	.....	.....	2	.....	1	1
Wayne.....	.....	.....	.....	.....	.....	.....	2	4	1	2
Westchester.....	.....	5	.....	2	.....	.....	3	.....	3	5
Wyoming.....	.....	.....	.....	.....	.....	.....	.....	2	2	2
Yates.....	.....	.....	.....	.....	2	.....	1	.....	.....	.....
Total .....	89	214	38	324	111	59	139	183	250	347



## FINES AND PENALTIES.

The following is a comparative and detailed statement of the fines imposed for violations of the Liquor Tax Law, as reported by County Clerks, and the amount collected in payment thereof, as reported by County Treasurers, from May 1, 1896, to September 30, 1900:

COUNTY.	Amount of fines im- posed from May 1, 1896, to Sept. 30, 1896.	Amount of fines imposed for year ending Sept. 30, 1897.	Amount of fines imposed for year ending Sept. 30, 1898.	Amount of fines imposed for year ending Sept. 30, 1899.	Amount received by depart- ment from May 1, 1896, to Sept. 30, 1896.	Amount received by depart- ment for year end- ing Sept. 30, 1897.	Amount received by depart- ment for year end- ing Sept. 30, 1898.	Amount received by depart- ment for year ending Sept. 30, 1899.	Amount received by depart- ment for year ending Sept. 30, 1900.
Albany .....	.....	\$100 00	.....	.....	.....	\$100 00	.....	.....	.....
Allegany .....	.....	200 00	.....	.....	.....	.....	.....	\$800 00	\$1,144 00
Broome .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cattaraugus .....	.....	950 00	\$1,050 00	700 00	.....	.....	1,200 00	650 00	550 00
Cayuga .....	\$250 00	250 00	350 00	200 00	.....	250 00	350 00	.....	400 00
Chautauqua .....	.....	75 00	150 00	.....	.....	75 00	30 00	125 00	475 00
Chemung .....	.....	.....	.....	.....	.....	.....	.....	.....	50 00
Chemungo .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clinton .....	.....	500 00	200 00	400 00	.....	400 00	200 00	300 00	600 00
Columbia .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cortland .....	.....	.....	.....	.....	.....	.....	.....	.....	4,600 00
Delaware .....	.....	50 00	200 00	450 00	.....	50 00	100 00	50 00	275 00
Dutchess .....	200 00	500 00	1,750 00	100 00	.....	200 00	500 00	100 00	200 00
Erie .....	1,000 00	485 00	320 00	625 00	.....	485 00	320 00	625 00	75 00
Essex .....	.....	50 00	10 00	750 00	.....	50 00	10 00	400 00	350 00
Franklin .....	.....	.....	.....	50 00	.....	.....	.....	50 00	700 00
Fulton .....	.....	.....	.....	.....	.....	.....	.....	.....	280 00
Genesee .....	.....	75 00	.....	50 00	.....	75 00	.....	50 00	.....
Greene .....	.....	.....	.....	1,810 00	.....	.....	.....	1,610 00	.....
Hamilton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Herkimer .....	.....	185 00	50 00	50 00	.....	170 00	65 00	.....	360 00
Jefferson .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kings .....	.....	.....	190 00	1,620 00	.....	.....	190 00	290 00	645 00
Lewis .....	.....	.....	150 00	.....	.....	.....	150 00	.....	.....
Livingston .....	.....	225 00	.....	.....	.....	25 00	25 00	.....	.....
Madison .....	.....	.....	550 00	.....	.....	.....	.....	.....	350 00
Monroe .....	.....	525 00	.....	125 00	.....	525 00	.....	125 00	150 00
Montgomery .....	.....	50 00	100 00	50 00	.....	.....	150 00	50 00	.....
Nassau .....	.....	.....	.....	50 00	.....	.....	.....	50 00	50 00
New York .....	1,336 00	5,902 00	2,090 00	21,632 00	.....	1,382 00	100 00	1,182 00	2,247 80

FINES AND PENALTIES—(Concluded).

COUNTY.	Amount of fines im- posed from May 1, 1896, to Sept. 30, 1896.	Amount of fines imposed for year ending Sept. 30, 1898.	Amount of fines imposed for year ending Sept. 30, 1899.	Amount of fines imposed for year ending Sept. 30, 1900.	Amount received by depart- ment from May 1, 1896, to Sept. 30, 1896.	Amount received by depart- ment for year end- ing Sept. 30, 1897.	Amount received by depart- ment for year ending Sept. 30, 1898.	Amount received by depart- ment for year ending Sept. 30, 1899.	Amount received by depart- ment for year ending Sept. 30, 1900.
Niagara .....	.....	.....	.....	.....	.....	\$100 00	\$100 00	\$200 00	.....
Onondaga .....	.....	\$1,175 00	.....	\$425 00	.....	85 00	575 00	100 00	\$75 00
Ontario .....	.....	150 00	.....	.....	.....	.....	.....	.....	.....
Orleans .....	.....	225 00	150 00	1,415 00	.....	100 00	225 00	150 00	1,415 00
Oswego .....	.....	1,300 00	400 00	650 00	.....	.....	350 00	400 00	800 00
Otsego .....	.....	.....	.....	150 00	.....	.....	.....	.....	150 00
Putnam .....	.....	270 00	50 00	.....	.....	.....	250 00	50 00	.....
Queens .....	.....	25 00	200 00	200 00	.....	.....	25 00	200 00	200 00
Rensselaer .....	.....	.....	.....	.....	.....	.....	200 00	.....	.....
Richmond .....	.....	600 00	380 00	560 00	.....	325 00	75 00	530 00	650 00
Rockland .....	.....	500 00	1,375 00	250 00	.....	.....	500 00	25 00	250 00
St. Lawrence .....	\$50 00	135 00	35 00	350 00	.....	.....	135 00	35 00	.....
Saratoga .....	125 00	.....	.....	.....	.....	100 00	.....	.....	.....
Schoenectady .....	.....	850 00	450 00	1,025 00	\$125 00	175 00	775 00	625 00	925 00
Scholarie .....	.....	900 00	275 00	.....	.....	.....	200 00	275 00	.....
Schuyler .....	.....	250 00	300 00	910 00	.....	50 00	.....	300 00	800 00
Seneca .....	.....	.....	.....	.....	.....	.....	.....	75 00	.....
Steuben .....	.....	75 00	.....	.....	.....	.....	.....	.....	.....
Suffolk .....	.....	50 00	50 00	25 00	.....	.....	50 00	.....	25 00
Sullivan .....	.....	350 00	675 00	450 00	.....	327 32	300 00	325 00	500 00
Tioga .....	.....	1,320 00	110 00	1,375 00	.....	150 00	1,220 00	100 00	1,268 34
Tompkins .....	.....	200 00	.....	25 00	.....	.....	200 00	.....	.....
Ulster .....	.....	200 00	200 00	200 00	.....	.....	.....	.....	200 00
Warren .....	.....	100 00	300 00	900 00	.....	20 00	.....	300 00	650 00
Washington .....	.....	250 00	150 00	115 00	.....	.....	250 00	125 00	115 00
Wayne .....	.....	10 00	.....	.....	.....	.....	.....	.....	.....
Westchester .....	.....	.....	.....	50 00	.....	.....	.....	.....	.....
Wyoming .....	.....	300 00	200 00	300 00	.....	200 00	.....	300 00	607 00
Yates .....	.....	300 00	200 00	300 00	.....	.....	.....	.....	450 00
Total .....	\$2,961 00	\$16,485 00	\$35,622 00	\$28,405 00	\$125 00	\$5,719 32	\$9,020 00	\$10,572 00	\$22,582 14

In those counties where the amount collected exceeds the amount imposed, the excess is due to the collection of certain fines imposed during the previous fiscal year.



**BOND ACTIONS.**

Statement of actions under section 18 commenced by the State Commissioner of Excise to collect the penalties of liquor tax bonds because of violations of the Liquor Tax Law :

COUNTY.	Actions commenced.	Actions determined.	Penalties and costs collected.	Actions pending Oct. 1, 1900.
Broome .....	.....	2	\$1,233 39	4
Cayuga .....	1	1	515 25	.....
Chemung .....	9	.....	.....	9
Dutchess .....	1	2	1,777 77	1
Erie .....	10	5	2,101 98	10
Franklin .....	1	1	522 50	.....
Kings .....	3	.....	.....	3
Monroe .....	.....	2	1,346 70	.....
New York .....	36	8	11,588 20	29
Oneida .....	.....	1	539 01	1
Onondaga .....	2	3	1,967 90	1
Ontario .....	1	1	221 59	.....
Orange .....	1	1	741 23	.....
Oswego .....	.....	.....	.....	2
Rensselaer .....	27	.....	.....	28
Rockland .....	.....	.....	.....	1
Saratoga .....	.....	.....	.....	1
Schenectady .....	2	1	500 00	1
Seneca .....	.....	12	6,750 00	3
Tompkins .....	1	1	.....	.....
Ulster .....	.....	.....	.....	1
Westchester .....	1	1	516 68	.....
Yates .....	.....	1	250 00	.....
Total .....	96	43	\$30,572 20	95

**REVOCATION PROCEEDINGS BY STATE COMMISSIONER OF EXCISE.**

Statement of proceedings instituted under section 28 by the State Commissioner of Excise to revoke and cancel liquor tax certificates because of violations of the Liquor Tax Law :

COUNTY.	Proceedings commenced.	Proceedings determined.	Certificates revoked.	Costs collected.	Proceedings pending.
Dutchess .....	1	1	1	.....	.....
Erie .....	7	17	13	\$281 21	.....
Herkimer .....	1	.....	.....	.....	1
Kings .....	2	5	6	397 26	.....
New York .....	10	8	8	813 06	9
Oneida .....	1	1	1	.....	.....
Onondaga .....	2	.....	.....	.....	2
Orange .....	.....	1	1	101 50	.....
Rensselaer .....	3	2	2	.....	15
Saratoga .....	.....	1	1	.....	.....
Steuben .....	1	1	1	.....	.....
Total .....	28	37	34	\$1,593 03	27



### REVOCATION PROCEEDINGS BY CITIZENS.

Statement of proceedings instituted under section 28 by citizens to revoke and cancel liquor tax certificates because of violations of the Liquor Tax Law:

COUNTY.	Proceedings commenced.	Proceedings determined.	Certificates revoked.	Proceedings pending.
Albany .....	1	1	.....	.....
Broome .....	2	2	1	.....
Cattaraugus .....	1	1	1	1
Cayuga .....	1	1	.....	.....
Chemung .....	12	3	.....	9
Columbia .....	1	1	1	.....
Dutchess .....	4	3	3	1
Erie .....	20	24	13	47
Essex .....	1	.....	.....	1
Fulton .....	1	2	1	.....
Greene .....	2	2	2	.....
Herkimer .....	1	.....	.....	1
Jefferson .....	1	1	.....	.....
Kings .....	29	18	4	15
Livingston .....	1	1	.....	.....
Monroe .....	8	7	3	16
New York .....	77	39	13	51
Niagara .....	2	.....	.....	4
Oneida .....	1	1	1	1
Onondaga .....	1	.....	.....	1
Orange .....	1	1	1	.....
Oswego .....	1	.....	.....	1
Putnam .....	7	5	4	2
Queens .....	1	.....	.....	2
Rensselaer .....	4	2	2	3
Richmond .....	1	1	.....	.....
Rockland .....	7	.....	.....	7
Schenectady .....	2	2	1	.....
Seneca .....	2	1	.....	1
Steuben .....	4	.....	.....	4
Suffolk .....	1	1	1	.....
Ulster .....	1	1	1	.....
Warren .....	1	1	1	.....
Washington .....	11	10	9	3
Wayne .....	.....	1	.....	.....
Westchester .....	9	3	1	7
Total .....	220	136	64	178

### INJUNCTION PROCEEDINGS.

Statement of proceedings instituted under section 29 to restrain traffic in liquors in violation of the Liquor Tax Law:

COUNTY.	Proceedings commenced.	Proceedings determined.	Injunctions granted.	Proceedings pending.
Livingston .....	.....	2	.....	.....
New York .....	7	6	3	2
Oswego .....	1	.....	.....	1
Total .....	8	8	3	3

PENALTY ACTIONS.

Statement of actions commenced under section 42 by the State Commissioner of Excise against alleged violators of the Liquor Tax Law to recover penalties of \$50 for each violation alleged to have been committed :

COUNTY.	Actions commenced.	Actions determined.	Penalties and costs collected.	Actions pending October 1, 1900.
Clinton .....	.....	1	\$125 00	.....
Columbia .....	1	.....	.....	1
St. Lawrence .....	1	1	144 62	.....
Schoharie.....	1	.....	.....	1
Westchester .....	1	1	50 00	.....
Total .....	4	3	\$319 62	2

ARRESTS FOR INTOXICATION.

The following table shows the number of arrests for offenses classed as “drunk,” “drunk and disorderly,” “intoxication,” and “public intoxication” for each county, as taken from the Magistrates’ Criminal Dockets in the 41 cities and 416 incorporated villages in the State for the periods as given. These statistics have been carefully collected by the special agents of the department and show the changes in the number of arrests made from year to year for such offenses:

COUNTIES.	Year ending Dec. 31, 1895.	Year ending Dec. 31, 1896.	Nine months Jan. 1, 1897, to Sep. 30, 1897.	Year ending Sep. 30, 1898.	Year ending Sep. 30, 1899.	Year ending Sep. 30, 1900.
Albany.....	1,646	1,330	844	1,152	1,091	1,041
Allegany.....	56	80	56	69	86	146
Broome.....	800	610	509	759	763	822
Cattaraugus.....	301	206	171	144	340	322
Cayuga.....	734	652	358	627	498	474
Chautauqua.....	535	461	383	530	489	672
Chemung.....	1,115	877	585	709	622	678
Chenango.....	196	181	152	219	197	237
Clinton.....	13	38	33	202	281	93
Columbia.....	219	174	180	213	184	168
Cortland.....	220	160	122	165	170	228
Delaware.....	62	71	43	72	100	154
Dutchess.....	554	475	347	429	420	348
Erie.....	9,955	8,910	7,421	9,419	9,901	11,579
Essex.....	54	44	44	97	58	45
Franklin.....	174	207	163	329	323	190
Fulton.....	237	177	152	148	192	182
Genesee.....	123	98	53	81	96	118
Greene.....	110	68	65	53	40	33
Hamilton.....	.....	.....	.....	.....	.....	.....
Herkimer.....	384	496	399	635	670	1,018
Jefferson.....	282	321	277	397	536	463
Kings.....	24,379	23,741	16,854	18,885	16,687	16,223
Lewis.....	32	30	33	37	28	33
Livingston.....	141	83	93	143	149	155
Madison.....	326	211	169	200	263	390
Mourne.....	1,163	1,146	798	1,001	1,042	1,277
Montgomery.....	288	216	111	264	234	325



Nassau.....	25,076	25,582	20,219	24,205	23,593	34
New York.....	653	606	378	512	520	22,604
Niagara.....	974	973	796	1,056	1,005	1,077
Oneida.....	1,104	1,076	940	1,579	1,219	1,378
Onondaga.....	520	523	296	369	493	400
Ontario.....	627	497	386	473	377	422
Orange.....	128	181	133	206	211	202
Orleans.....	427	394	358	529	493	414
Oswego.....	204	163	135	147	121	178
Otsego.....	37	17	10	35	34	22
Putnam.....	1,091	1,405	1,284	832	321	395
Queens.....	676	577	443	557	528	581
Rensselaer.....	653	720	453	811	242	180
Richmond.....	41	41	25	46	127	61
Rockland.....	313	307	240	428	470	388
St. Lawrence.....	638	544	439	647	855	914
Saratoga.....	310	310	275	499	494	528
Schenectady.....	23	18	29	49	29	59
Schoharie.....	73	61	30	32	43	38
Schuyler.....	481	342	170	182	142	140
Seneca.....	698	648	372	535	447	576
Steuben.....	50	69	39	59	141	78
Suffolk.....	3	7	1	.....	16	16
Sullivan.....	186	229	170	201	243	247
Tioga.....	193	226	143	220	230	183
Tompkins.....	143	153	54	152	155	73
Ulster.....	.....	.....	.....	163	205	303
Warren.....	180	187	151	186	258	320
Washington.....	131	88	67	65	76	88
Wayne.....	1,111	1,014	730	1,158	1,185	919
Westchester.....	49	74	23	32	71	92
Wyoming.....	1	.....	.....	127	77	82
Yates.....	.....	.....	.....	.....	.....	.....
Total.....	80,893	78,095	59,204	72,571	69,923	71,091

NOTE.—Hamilton county has no cities or incorporated villages.

Shortly after the publication of the advance sheets of this report in January, 1901, certain newspapers of the State criticized the preceding statistics showing the number of arrests for offenses classed as "drunk," "drunk and disorderly," "intoxication," etc., and claimed that the Sixth Annual Report of the State Commission of Prisons stated that drunkenness in the State is steadily increasing, as shown by records of commitments in prison population, and hence that the statistics furnished by this department, of arrests for drunkenness in incorporated cities and villages of the State for the last five years must be erroneous. To obtain additional information on the subject, I addressed the following letter to the State Commission of Prisons :

*January 31, 1901.*

GEORGE McLAUGHLIN, *Secretary, Commission of Prisons, Albany, N. Y.*

DEAR SIR.—Certain papers of the State have referred to your recent or sixth annual report as stating that drunkenness in the State is steadily increasing, as shown by the records of commitments and prison population; hence, that the statistics furnished by this department of the arrests for drunkenness in the incorporated villages and cities of the State for the last five years must be erroneous. I have carefully examined the abstract of your report referred to and find no statements therein which warrant any such assertion or conclusion.

I desire to furnish the fullest and most authentic information possible upon this question, and if you have in the records or files of your office information which shows the commitments from 1896 to the present time, as well as the prison and jail population during the same period, I shall be very much obliged if you will furnish me a statement showing the same.

Please be kind enough to state if the statistics furnished by you are taken from the original court records of criminal proceedings, required to be kept by chapter 729, Laws of 1895, or what the source of information is.

Very respectfully yours,

(Signed) H. H. LYMAN,  
*State Commissioner of Excise.*

The reply to the above letter was as follows :

*February 4, 1901.*

HON. H. H. LYMAN, *State Commissioner of Excise, Albany, N. Y.*

DEAR SIR.—Yours of January 31st at hand and contents noted. I will say in reply, that the State Commission of Prisons has not



stated in its sixth annual report, or in the abstract of that report, or in any other document, that drunkenness in this State is increasing, or that the reports of commitments and prison population of this State, furnished to this commission by the prison officials, and on file in this office, show that drunkenness has increased either during the last year or during the last several years.

Our sixth annual report, sent to the legislature on January 11th, treats of the subject of drunkenness, and recommends certain legislation in respect thereto, and incidentally states the number of commitments for this offense to all the prisons of the State during the year ending October 1, 1900, but does not give statements of former years, or make any comparisons with the commitments of former years.

This commission receives annually from the sheriffs, superintendents of penitentiaries and reformatories, and wardens of the State prisons, reports showing the number of prisoners in custody October first of each year, the number of commitments during the year preceding, and the offenses for which they were committed.

The first year this Commission received any reports was in 1895. However, that year only a part of the counties made any report, and these did not distinctly classify the offenses for which they were committed, so that the reports for 1895, do not furnish any basis of comparison.

In 1896 there were reports from a larger number of counties, but many of the sheriffs did not seem to understand the new requirements as to these reports, and the reports from the jails are too defective to be of any value upon this subject.

In 1897 there were jail reports from all the counties, except eight, namely, Erie, Franklin, Hamilton, Onondaga, Schenectady, Schuyler, Washington and Yates. In the counties of Erie and Onondaga, commitments for this offense are made directly to the penitentiaries of those counties, and appear in the penitentiary statistics.

The reports from the other counties show commitments to the jails of the State for that year, for the offense of drunkenness, to be 46,862.

In 1898 many of the reports are defective in regard to the classification, partly owing to the fact that this Commission was without a secretary at the time these reports were received, and the statistical clerk of the department was absent in the Cuban war, and the reports were not returned for correction in this particular respect. Still these jail reports as filed show 35,482 commitments to jails for this offense.

In 1899 reports from all the counties, except Hamilton and Schenectady, give the number of commitments for this offense to jails at 37,683.

In 1900 full reports from all the counties show the commitments for that year for this offense to be 29,188.



The commitments to the penitentiaries are quite full for all the years, from 1896 to and including 1900, and are as follows:

1896	1897	1898	1899	1900
7,795	6,338	5,085	3,930	3,744

Adding together the commitments to the jails and penitentiaries in the years in which we have fairly full reports, namely, 1897, 1899 and 1900, gives the following tables for those years:

1897	1899	1900
53,200	41,593	38,932

In answer to your request as to the jail population during the same period, I reply that the reports on file in this office show the following to be the total prison and jail population of the State on October first in each year since 1895:

	1895	1896	1897	1898	1899	1900
Three State prisons.....	3,607	3,195	3,203	3,279	3,232	3,380
Elmira Reformatory.....	1,250	1,373	1,522	1,445	1,383	1,275
Penitentiaries .....	4,574	4,099	3,768	2,824	2,221	2,187
County jails.....	2,810	4,097	4,416	3,145	3,110	3,528
Total .....	12,241	12,764	12,910	10,693	9,846	10,370

These statistics are taken from the annual reports of the sheriffs, superintendents of penitentiaries and reformatories, and wardens of the State prisons, and are not taken from the court records of criminal proceedings. They do not, of course, show arrests except where followed by commitment to prisons, and do not show convictions where the punishment was a fine, and the fine was paid before commitment.

I submit herewith a detailed statement of the years mentioned, with explanatory foot notes.

Very truly yours,

(Signed) GEO. McLAUGHLIN,  
Secretary.

**ENUMERATIONS TO DETERMINE TAX RATE.**

Under section 11 of the law the rate of tax for any locality is determined upon basis of population as shown by the last State census (which occurred in 1892).

When the population of a city or village is not shown by the latest State census it shall be determined for the purpose of this act by the latest United States census, and if not shown by reason of the incorporation of a new city or village, or by reason of not having been separately enumerated, the State Commissioner of Excise is authorized and directed, in his discretion, to cause an enumeration of the inhabitants to be taken in such city or village.

The State Commissioner may also cause to be taken an enumeration of the inhabitants of any hamlet or unincorporated village after first having established a limit or boundary line around such hamlet or unincorporated village, within which limit or boundary line such enumeration may be taken.

If since the latest State enumeration was taken the boundaries of a city shall have been changed by the addition of territory not in the same judicial district, such annexed territory shall not be deemed to be a part of such city for the purposes of determining the amount of the excise tax assessed therein; but the inhabitants of such annexed territory shall be enumerated for the purpose of so determining such excise tax.

While the State census of 1892 separately enumerated all the then cities of the State, it, in no instance, separately enumerated the incorporated villages as such. Its plan of enumeration of the rural portion of the State was by election districts, thus preventing the separate enumeration of villages, as the election district boundaries were not co-terminus with village boundaries.

As a result of enumerations made, as shown by the following table, the annual liquor tax revenue has been largely increased and more equitable and satisfactory tax rates established :

TABLE

Showing cities and villages enumerated by the State Department of Excise since April 1, 1896; also cost and result of such enumeration.

CITIES AND VILLAGES.	County.	Date of incorporation.	Date of enumeration.	Population as enumerated.	ANNUAL TAX FOR CER- TIFICATES UNDER SUB. 1 (HOTEL AND SALOON TRAFFIC) RAISED AS RE- SULT OF ENUMERATION		Number of enumer- ators employed.	Compensation of enumerators.	Cost of survey and map.	Incidental expenses of enumerators.	Total expenses of eun- meration.
					From	To					

ENUMERATION FOR FISCAL YEAR ENDING SEPTEMBER 30, 1896.											
Lestershire village.....	Broome.....	..... 1892	Sep. 29, 1896	1,898	\$100 00	\$200 00	8	\$25 04	.....	.....	\$25 04
Depew village.....	Erie.....	..... 23, 1894	June 29, 1896	2,806	100 00	200 00	6	46 28	.....	.....	46 28
Johnstown city.....	Fulton.....	Chap. 568, L. 1896	Apr. 28, 1896	9,352	100 00	300 00	14	81 00	.....	.....	81 00
Little Falls city.....	Herkimer.....	Chap. 565, L. 1895	July 9, 1896	9,834	100 00	300 00	12	80 04	.....	.....	80 04
Caledonia village.....	Livingston.....	May 5, 1891	June 6, 1896	1,010	Not	raised.	4	10 00	.....	.....	10 00
Niagara Falls city.....	Niagara.....	Chap. 143, L. 1892	June 26, 1896	15,787	100 00	350 00	20	174 41	.....	.....	174 41
Solvay village.....	Onondaga.....	April 21, 1894	May 14, 1896	2,727	100 00	200 00	9	30 65	.....	.....	30 65
Arverne-by-the-Sea village.....	Queens.....	Sep. 9, 1895	May 23, 1896	432	Not	raised.	1	5 00	.....	.....	5 00
Freeport village.....	Queens.....	Oct. 22, 1892	May 23, 1896	2,148	100 00	200 00	6	48 78	.....	.....	48 78
Hempstead village.....	Queens.....	July 26, 1853	May 21, 1896	3,415	100 00	200 00	8	40 00	.....	.....	40 00
Richmond Hill village.....	Queens.....	Sep. 21, 1894	May 20, 1896	2,408	100 00	200 00	5	22 20	.....	.....	22 20
Rockville Center village.....	Queens.....	July 17, 1893	May 23, 1896	1,572	100 00	200 00	5	23 44	.....	.....	23 44
Sea Cliff village.....	Queens.....	Sep. 7, 1883	May 20, 1896	1,377	100 00	200 00	4	13 75	.....	.....	13 75
Cohocton village.....	Steuben.....	July 14, 1891	June 12, 1896	1,052	Not	raised.	4	10 00	.....	.....	10 00
Babylon village.....	Suffolk.....	Dec. 22, 1893	May 27, 1896	1,816	100 00	200 00	4	20 00	.....	.....	20 00
				57,634	.....	.....	110	\$630 59	.....	.....	\$630 59



## ENUMERATION FOR FISCAL YEAR ENDING SEPTEMBER 30, 1897.

Allegany ---	April 30, 1892	Apr. 9, 1897	933	Not	raised.	3	\$8 43	-----	-----	\$8 43
Andover village.....	Unincorporated	Apr. 26, 1897	1,414	\$100 00	\$200 00	6	14 50	-----	-----	38 80
Allegany village.....	July 9, 1894	Apr. 15, 1897	1,343	100 00	200 00	3	15 00	-----	-----	15 00
North Olean village.....	March 20, 1894	Apr. 13, 1897	897	Not	raised.	3	8 43	-----	-----	8 43
Brocton village.....	January 13, 1891	Apr. 14, 1897	918	Not	raised.	3	8 43	-----	-----	8 43
Falconer village.....	April 10, 1896	Apr. 17, 1897	1,679	100 00	200 00	5	14 32	-----	-----	14 32
Elmira Heights village.....	July 20, 1894	Apr. 13, 1897	874	Not	raised.	4	10 62	-----	-----	10 62
Red Hook village.....	June 14, 1892	Apr. 20, 1897	2,166	100 00	200 00	9	22 50	-----	-----	22 50
Saranac Lake village.....	Unincorporated	Apr. 30, 1897	1,978	100 00	200 00	5	12 50	-----	-----	37 32
Tupper Lake village.....	March 17, 1891	Apr. 28, 1897	2,082	100 00	200 00	7	18 12	-----	-----	18 12
Dolgeville village.....	April 6, 1897	Apr. 24, 1897	4,907	Not	raised.	13	58 28	-----	-----	58 28
Herkimer village.....	Chap. 361, L. 1897	Apr. 29, 1897	8,064	100 00	300 00	25	76 24	-----	-----	76 24
North Tonawanda city.....	June 26, 1894	Apr. 20, 1897	1,080	Not	raised.	4	10 00	-----	-----	10 00
Naples village.....	June 24, 1892	Apr. 14, 1897	1,314	100 00	200 00	7	15 33	-----	-----	15 33
Chester village.....	Unincorporated	Apr. 24, 1897	2,140	100 00	200 00	6	15 00	-----	\$3 80	22 80
Highland Falls village.....	June 16, 1894	Apr. 10, 1897	1,203	100 00	200 00	3	17 50	-----	-----	17 50
Browsters village.....	Unincorporated	Apr. 26, 1897	3,428	100 00	200 00	13	45 67	-----	-----	70 67
Corona village.....	Unincorporated	Apr. 30, 1897	1,929	100 00	200 00	6	15 00	-----	-----	32 00
Inwood village.....	Unincorporated	Apr. 28, 1897	1,730	100 00	200 00	5	14 36	-----	-----	39 36
Newtown village.....	Unincorporated	Apr. 20, 1897	2,216	100 00	200 00	6	15 00	-----	-----	15 00
Tottenville village.....	Feb. 27, 1894	Apr. 17, 1897	1,592	100 00	200 00	4	10 00	-----	-----	10 00
Amityville village.....	Unincorporated	Apr. 24, 1897	2,091	100 00	200 00	6	30 00	-----	-----	135 00
Bay Shore village.....	Chap. 156, L. 1868	Apr. 10, 1897	2,239	100 00	200 00	5	12 50	-----	-----	12 50
Greenport village.....	Unincorporated	Apr. 24, 1897	1,523	100 00	200 00	4	20 00	-----	-----	115 00
Islip village.....	Unincorporated	Apr. 24, 1897	3,056	100 00	200 00	15	38 75	-----	-----	98 75
Huntington village.....	Unincorporated	Apr. 8, 1897	1,793	100 00	200 00	7	17 50	-----	-----	17 50
Northport village.....	October 2, 1894	Apr. 15, 1897	2,505	100 00	200 00	8	20 00	-----	-----	20 00
Patchogue village.....	Sep. 12, 1893	Apr. 23, 1897	1,965	100 00	200 00	6	15 31	-----	-----	33 31
Port Jefferson village.....	Unincorporated	Apr. 23, 1897	1,941	100 00	200 00	6	20 92	-----	-----	66 42
Riverhead village.....	Unincorporated	Apr. 13, 1897	1,570	100 00	200 00	4	10 00	-----	-----	10 00
Southampton village.....	July 17, 1894	Apr. 27, 1897	1,413	100 00	200 00	4	13 13	-----	-----	15 63
Warrensburg village.....	Unincorporated	Apr. 23, 1897	2,389	100 00	200 00	5	12 50	-----	-----	12 50
Granville village.....	July 11, 1885	Apr. 22, 1897	1,284	100 00	200 00	2	8 44	-----	-----	8 44
Salem village.....	Chap. 81, L. 1803	Apr. 21, 1897	1,307	100 00	200 00	4	11 55	-----	-----	11 55
Walcott village.....	Feb. 24, 1852	Apr. 8, 1897	634	Not	raised.	3	11 25	-----	-----	11 25
Larchmont village.....	Sep. 2, 1891	Apr. 8, 1897	3,312	100 00	200 00	7	30 62	-----	-----	30 62
Manamont village.....	April 16, 1895	Apr. 24, 1897	1,185	Not	raised.	4	10 00	-----	-----	10 00
Pleasantville village.....	March 25, 1897									
Annexed district of the City and County of New York annexed since the last State census.....										
New York...	Chap. 934, L. 1895	Apr. 29, 1897	15,993	100 00	350 00	27	207 73	42 25	-----	249 98
			90,087	-----	-----	257	\$915 43	\$46 05	\$446 12	\$1,470 60

TABLE SHOWING CITIES AND VILLAGES ENUMERATED, ETC.—(Concluded).

CITIES AND VILLAGES.	County.	Date of incorporation.	Date of enumeration.	Population as enumerated.	ANNUAL TAX FOR CERTIFICATES UNDER SUB. 1 (HOTEL AND SALOON TRAFFIC) RAISED AS RESULT OF ENUMERATION.		Number of enumerators employed.	Compensation of enumerators.	Cost of survey and map.	Incidental expenses of enumerators.	Total expenses of enumeration.
					From	To					

ENUMERATION FOR FISCAL YEAR ENDING SEPTEMBER 30, 1898.											
East Olean village.....	Cattaraugus	Unincorporated	Dec. 8, 1897	1,169	Not	raised.	4	\$10 00	\$16 50	.....	\$26 50
Olean city.....	Cattaraugus	Chap. 478, L. 1893	Dec. 1, 1897	8,552	\$100 00	\$300 00	26	81 13	.....	.....	81 13
Stottville village.....	Columbia...	Unincorporated	Mar. 9, 1898	1,175	Not	raised.	4	10 00	16 00	.....	26 00
Lake Placid village.....	Essex.....	Unincorporated	Mar. 26, 1898	848	Not	raised.	4	10 00	10 00	.....	20 00
Mineville village.....	Essex.....	Unincorporated	Mar. 22, 1898	1,248	100 00	200 00	5	17 50	20 00	.....	37 50
Herkimer village.....	Herkimer...	April 6, 1897	Mar. 26, 1898	5,231	100 00	300 00	18	58 75	.....	\$29 46	88 21
New York Mills village.....	Oneida.....	Unincorporated	Apr. 8, 1898	2,834	100 00	200 00	9	33 78	20 00	3 24	57 02
Geneva city.....	Ontario.....	Chap. 260, L. 1897	Apr. 7, 1898	9,549	100 00	300 00	26	77 49	.....	.....	77 49
Baldwin village.....	Queens.....	Unincorporated	Jan. 21, 1898	1,772	100 00	200 00	8	20 00	10 00	5 38	35 38
East Williamsburgh village.....	Queens.....	Unincorporated	Dec. 13, 1897	6,560	100 00	300 00	20	82 56	10 00	7 12	99 68
Evergreen village.....	Queens.....	Unincorporated	Dec. 15, 1897	3,255	100 00	200 00	12	30 00	30 00	4 32	64 32
Glen Cove village.....	Queens.....	Unincorporated	Jan. 14, 1897	3,301	100 00	200 00	12	30 00	25 00	6 82	61 82
Glendale village.....	Queens.....	Unincorporated	Dec. 17, 1897	1,967	100 00	200 00	8	20 00	30 00	4 92	54 92
Hicksville village.....	Queens.....	Unincorporated	Jan. 18, 1898	1,257	100 00	200 00	6	15 00	25 00	4 66	44 66
Laurel Hill village.....	Queens.....	Unincorporated	Dec. 15, 1897	1,289	100 00	200 00	5	15 00	15 00	1 87	31 87
Lynbrook village.....	Queens.....	Unincorporated	Jan. 17, 1898	1,408	100 00	200 00	7	21 91	10 00	7 88	39 79
Maspeth village.....	Queens.....	Unincorporated	Dec. 10, 1897	4,053	100 00	200 00	13	72 50	10 00	5 00	87 50
Middle Village.....	Queens.....	Unincorporated	Dec. 17, 1897	2,278	100 00	200 00	11	27 50	30 00	6 94	64 44
Oyster Bay village.....	Queens.....	Unincorporated	Jan. 11, 1898	1,667	100 00	200 00	10	25 00	25 00	6 10	56 10
Port Washington village.....	Queens.....	Unincorporated	Jan. 10, 1898	1,459	100 00	200 00	8	25 04	25 00	3 00	53 04
Rockaway Beach village.....	Queens.....	June 10, 1897	Dec. 11, 1897	1,970	100 00	200 00	4	30 00	.....	1 50	31 50
Roslyn village.....	Queens.....	Unincorporated	Jan. 11, 1898	1,407	100 00	200 00	9	28 17	25 00	6 00	59 17
Winfield village.....	Queens.....	Unincorporated	Dec. 11, 1897	2,538	100 00	200 00	10	25 00	30 00	7 50	62 50
Woodhaven village.....	Queens.....	Unincorporated	Dec. 8, 1897	8,921	100 00	300 00	14	91 25	15 00	.....	106 25
Woodside village.....	Queens.....	Unincorporated	Dec. 9, 1897	2,216	100 00	200 00	12	30 00	30 00	2 50	62 50
Spring Valley village.....	Rockland....	Unincorporated	Feb. 14, 1898	1,878	100 00	200 00	4	12 50	20 00	.....	32 50
Lindenhurst village.....	Suffolk.....	Unincorporated	Jan. 25, 1898	924	Not	raised.	5	15 65	5 50	4 37	25 52
Sayville village.....	Suffolk.....	Unincorporated	Mar. 5, 1898	2,131	100 00	200 00	12	30 00	25 00	6 56	61 56
Glasco village.....	Ulster.....	Unincorporated	Dec. 4, 1897	1,321	100 00	200 00	6	16 25	20 00	1 80	38 05
Marlboro village.....	Ulster.....	Unincorporated	Jan. 21, 1898	1,234	100 00	200 00	4	12 50	13 50	.....	26 00
Fort Ewen village.....	Ulster.....	Unincorporated	Jan. 13, 1898	2,031	100 00	200 00	9	25 00	27 50	.....	52 50



Croton-on-Hudson village .....	Westchester	Unincorporated	Nov. 29, 1897	1,345	100 00	200 00	2	9 38	5 00	-----	14 38
Croton-on-Hudson village .....	Westchester	Feb. 12, 1898	Mar. 16, 1898	1,398	Not	raised	2	10 00	-----	72	10 72
Rye village .....	Westchester	Unincorporated	Feb. 24, 1898	2,075	100 00	200 00	5	15 00	15 00	-----	30 00
Tuckahoe village .....	Westchester	Unincorporated	Mar. 1, 1898	1,814	100 00	200 00	5	16 88	15 00	-----	31 88
				94,075	-----	-----	319	1,050 74	\$574 00	\$127 66	\$1,752 40

ENUMERATION FOR FISCAL YEAR ENDING SEPTEMBER 30, 1899.

Friendship village .....	Allegany	July 21, 1898	Mar. 17, 1899	1,305	\$100 00	\$200 00	3	\$11 25	-----	\$1 08	\$12 33
Huntley Tract village .....	Onondaga	Unincorporated	Mar. 24, 1899	1,300	100 00	200 00	6	31 26	\$5 00	2 16	38 42
Onondaga Valley village .....	Onondaga	Unincorporated	Apr. 13, 1899	1,335	100 00	200 00	4	16 25	10 00	-----	26 25
Southern village .....	Rockland	May 19, 1896	Apr. 5, 1899	1,510	100 00	200 00	5	16 89	-----	1 80	18 69
Waterford village .....	Saratoga	Chap. 36, L. 1794	Apr. 12, 1899	3,121	100 00	200 00	14	62 56	-----	4 68	67 24
Fort Edward village .....	Washington	Chap. 629, L. 1857	Apr. 12, 1899	3,486	100 00	200 00	11	51 90	-----	5 96	57 86
New Rochelle city .....	Westchester	Chap. 128, L. 1899	Apr. 1, 1899	13,815	100 00	350 00	27	183 40	-----	16 36	199 76
				25,872	-----	-----	70	\$373 51	\$15 00	\$32 04	\$420 55

ENUMERATION FOR FISCAL YEAR ENDING SEPTEMBER 30, 1900.

Mount Pleasant village .....	Schenectady	Unincorporated	Jan. 13, 1900	4,376	\$100 00	\$200 00	6	\$49 35	\$5 50	\$3 92	\$58 77
Rockton village .....	Montgomery	Nov. 18, 1892	Apr. 14, 1900	1,073	Not	raised.	6	18 72	-----	2 16	20 88
Cortland city .....	Cortland	Chap. 160, L. 1900	Apr. 19, 1900	9,282	Not	raised.	15	91 91	-----	8 96	100 87
				14,731	-----	-----	27	\$159 98	\$5 50	\$15 04	\$180 52

Total number of places enumerated as shown by above tables .....	98	Cost of surveys and maps .....	\$1,040 62
Total number of enumerators employed .....	783	Incidental expenses .....	220 79
Total population enumerated .....	282,399	Total expenses of enumeration (not including salaries and ex-	
Compensation of enumerators .....	\$3,130 25	penses of special agents employed in supervising same) .....	4,391 66





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# LOCAL OPTION

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SHOWING THE RESULTS OF THE SUBMISSION OF THE LOCAL OPTION  
QUESTIONS TO THE VARIOUS TOWNS IN THE STATE.

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## LOCAL OPTION

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Section 16. Local option.—To determine whether liquors shall be sold under the provisions of this act.

Question No. 1. Selling liquor to be drunk on the premises where sold.

Question No. 2. Selling liquor not to be drunk on the premises where sold.

Question No. 3. Selling liquor as a pharmacist on a physician's prescription.

Question No. 4. Selling liquor by hotel keepers.

Towns designated by a star were no license when the present law took effect, viz: March 23, 1896.

The following is a list of the different towns by counties showing the results of the submission of these questions and the date of submission since the law took effect.

Where the words "Not Submitted" are used the status of local option remains the same as in previous submission.

The only changes that have been made in the local option tables since preceding report are as follows:

Broome county, town of Lisle, from a partial license to a no license town, and town of Union, from a full to a partial license town.

Cattaraugus county, the towns of Ashford and Dayton have been changed from no license to a full and partial license by the courts declaring their last election void; towns of Ellicottville and Freedom, changed by special elections from no license to full and partial license.

Chautauqua county, town of Westfield changed by special election from a partial to a full license town.

Niagara county, town of Cambria changed by special election from a no license to a full license town.

Oswego county, town of Volney changed by special election from a partial to a no license town.

## LOCAL OPTION QUESTIONS

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### ALBANY COUNTY

Berne—Apr. 14, '96, Nos. 1, 2, 3. no; no. 4, yes. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Bethlehem—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Coeymans—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Colonie—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Green Island—Apr. 13, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Guilderland—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, Full license.

\*Knox—Apr. 14, '96, No license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

New Scotland—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Rensselaerville—Apr. 13, '97, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

\*Westerlo—Apr. 14, '96, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

### ALLEGANY COUNTY

\*Alfred—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Allen—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Alma—Mar. 2, '97, Full license. Mar. 7, '99, No. 1, yes; nos. 2, 3, 4, no.

Almond—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.

\*Amity—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, No license.

\*Andover—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Angelica—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Belfast—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 3, no; nos. 2, 4, yes.

Bolivar—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

\*Birdsall—Mar. 2, '97, No license. Mar. 7, '99, No license.

Burns—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, No. 1, no; nos. 2, 3, 4, yes.

Caneadea—Mar. 2, '97, No license. Mar. 7, '99, No license.



\*Centerville—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Clarksville—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Cuba—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Friendship—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Genesee—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Granger—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Grove—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Hume—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, not submitted.

\*Independence—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*New Hudson—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Rushford—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, not submitted.

\*Scio—Mar. 2, '97, No license. Mar. 7, '99, No license.

\*Ward—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Wellsville—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

\*West Almond—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Willing—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

\*Wirt—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

#### BROOME COUNTY

\*Barker—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes. Nov. 6, 1900, Nos. 1, 2, 3, no; no. 4, yes.

Binghamton—Feb. 9, '97, No license. Feb. 14, '99, Full license. Nov. 6, 1900, not submitted.

\*Chenango—Feb. 9, '97, No license. Feb. 14, '99, not submitted. Nov. 6, 1900, not submitted.

Colesville—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted. Nov. 6, 1900, Nos. 1, 2, no; nos. 3, 4, yes.

\*Conklin—Feb. 9, '97, No license. Feb. 14, '99, not submitted. Nov. 6, 1900, not submitted.

\*Dickinson—Feb. 9, '97, No license. Feb. 14, '99, No license. Nov. 6, 1900, not submitted.

\*Fenton—Feb. 9, '97, No license. Feb. 14, '99, not submitted. Nov. 6, 1900, not submitted.

\*Kirkwood—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license. Nov. 6, 1900, No license.

\*Lisle—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes. Nov. 6, 1900, No license.

\*Maine—Feb. 9, '97, No license. Feb. 14, '99, not submitted. Nov. 6, 1900, not submitted.

\*Nanticoke—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted. Nov. 6, 1900, not submitted.



\*Sanford—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 6, 1900, Nos. 1, 2, 3, no; no. 4, yes.

Triangle—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes. Nov. 6, 1900, not submitted.

Union—Feb. 9, '97, Full license. Feb. 14, '99, Full license. Nov. 6, 1900, Nos. 1, 2, 4, no; no. 3, yes.

\*Vestal—Feb. 9, '97, No license. Feb. 14, '99, not submitted. Nov. 6, 1900, not submitted.

Windsor—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 6, 1900, Nos. 1, 2, 4, no; no. 3, yes.

### CATTARAUGUS COUNTY

Allegany—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Ashford—Feb. 9, '97, Full license. Nov. 7, '99, No license. Void by order of court.

Carrollton—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

\*Cold Spring—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

\*Conewango—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.

Dayton—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license. Void by order of court.

\*East Otto—Feb. 9, '97, No license. Nov. 7, '99, No license.

Elko—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

\*Ellicottville—Feb. 9, '97, Full license. Nov. 7, '99, No license. Apr. 6, 1900, (Special), Full license.

Farmersville—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license. May 15, 1900, (Special), No license.

\*Franklinville—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

Freedom—Feb. 9, '97, No. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license. May 15, 1900, (Special), Nos. 1, 3, yes; no. 2, 4, no.

\*Great Valley—Feb. 9, '97, No license. Nov. 7, '99, No license.

\*Hinsdale—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.

\*Humphrey—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

\*Ischua—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

\*Leon—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

Little Valley—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

\*Lyndon—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

\*Machias—Feb. 9, '97, No license. Nov. 7, '99, No license.

\*Mansfield—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

\*Napoli—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

\*New Albion—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

Olean—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Otto—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Perrysburgh—Feb. 9, '97, No license. Nov. 7, '99, No license.

Persia—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

\*Portville—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

Randolph—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, No license. May 1, 1900, (Special), No license.

Red House—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Salamanca—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

South Valley—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

\*Yorkshire—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license. May 10, 1900, No license.

### CAYUGA COUNTY

\*Aurelius—Feb. 16, '97, No license. Feb. 21, '99, No license.

Brutus—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

Cato—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, not submitted.

Conquest—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, No license.

Fleming—Feb. 16, '97, Full license. Feb. 21, '99, Nos. 1, 4, yes; nos. 2, 3, no.

Genoa—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Ira—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, not submitted.

\*Ledyard—Feb. 16, '97, No license. Feb. 21, '99, No license.

\*Locke—Feb. 16, '97, No license. Feb. 21, '99, No license.

Mentz—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Full license.

Montezuma—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

\*Moravia—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 4, no; no. 3, yes.

\*Niles—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

\*Owasco—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Scipio—Feb. 16, '97, Nos. 1, 3, no; nos. 2, 4, yes. Feb. 21, '99, No license.

\*Sempronius—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

\*Sennett—Feb. 16, '97, No license. Feb. 21, '99, No license.

Springport—Feb. 16, '97, No license. Feb. 21, '99, No license.

Sterling—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

\*Summerhill—Feb. 16, '97, No license. Feb. 21, '99, not submitted.



\*Throop—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

\*Venice—Feb. 16, '97, No license. Feb. 21, '99, No license.

\*Victory—Feb. 16, '97, No license. Feb. 21, '99, No license.

### CHAUTAUQUA COUNTY

\*Arkwright—Feb. 16, '97, No license. Nov. 7, '99, not submitted.

\*Busti—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.

\*Carroll—Feb. 16, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Charlotte—Feb. 16, '97, Full license. Nov. 7, '99, Full license.

Chautauqua—Feb. 16, '97, Full license. Nov. 7, '99, not submitted.

Cherry Creek—Feb. 16, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.

Clymer—Feb. 16, '97, No license. Nov. 7, '99, not submitted.

Dunkirk—Feb. 16, '97, Full license. Nov. 7, '99, not submitted.

Ellery—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

\*Ellicott—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Ellington—Feb. 16, '97, No license. Nov. 7, '99, not submitted.

\*French Creek—Feb. 16, '97, No license. Nov. 7, '99, not submitted.

\*Gerry—Feb. 16, '97, No license. Nov. 7, '99, not submitted.

Hanover—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Harmony—Feb. 16, '97, No license. Nov. 7, '99, not submitted.

\*Kiantone—Feb. 16, '97, No license. Nov. 7, '99, not submitted.

Mina—Feb. 16, '97, No license. Nov. 7, '99, No license.

\*Poland—Feb. 16, '97, No license. Nov. 7, '99, No license.

Pomfret—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted. Jan. 30, 1900, (Special), Nos. 1, 2, 4, no; no. 3, yes.

Portland—Feb. 16, '97, Full license. Nov. 7, '99, not submitted.

\*Ripley—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.

\*Sheridan—Feb. 16, '97, No license. Nov. 7, '99, not submitted.

\*Sherman—Feb. 16, '97, No license. Nov. 7, '99, not submitted.

\*Stockton—Feb. 16, '97, No license. Nov. 7, '99, not submitted.

Villanova—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.

Westfield—Feb. 16, '97, Full license. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes. Mar. 20, 1900, (Special), Full license.

### CHEMUNG COUNTY

Ashland—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

\*Baldwin—Feb. 9, '97, No license. Nov. 7, '99, not submitted.



Big Flats—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

\*Catlin—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

Chemung—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Elmira—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

\*Erin—Feb. 9, '97, No license. Nov. 7, '99, not submitted.

Horseheads—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Southport—Feb. 9, '97, No. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Van Etten—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

\*Veteran—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

### CHENANGO COUNTY

Afton—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Bainbridge—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

\*Columbus—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

\*Coventry—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

\*German—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Greene—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Guilford—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Lincklaen—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

McDonough—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

New Berlin—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*North Norwich—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Norwich—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Otselic—Feb. 9, '97, Nos. 1, 3, no; nos. 2, 4, yes. Feb. 14, '99, not submitted.

Oxford—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

\*Pharsalia—Feb. 9, '97, No license. Feb. 14, '99, No license.

\*Pitcher—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

\*Plymouth—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

\*Preston—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Sherburne—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Smithville—Feb. 9, '97, Full license. Feb. 14, '99, No license.

Smyrna—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

## CLINTON COUNTY

Altona—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Ausable—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Beekmantown—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.

Black Brook—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Champlain—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

\*Chazy—Mar. 2, '97, Full license. Mar. 7, '99, No license.

\*Clinton—Mar. 2, '97, No license. Mar. 7, '99, No license.

Dannemora—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

\*Ellenburgh—Mar. 2, '97, No license. Mar. 7, '99, No license.

\*Mooers—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Peru—Mar. 2, '97, No license. Mar. 7, '99, No license.

Plattsburgh—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

\*Saranac—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Schuyler Falls—Mar. 2, '97, No license. Mar. 7, '99, No license.

## COLUMBIA COUNTY

Ancram—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

\*Austerlitz—Mar. 16, '97, No license. Mar. 21, '99, No license.

Canaan—Mar. 16, '97, No license. Mar. 21, '99, Full license.

Chatham—Mar. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 21, '99, not submitted.

Claverack—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

Claremont—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Copake—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Gallatin—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

Germantown—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

Ghent—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Greenport—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Hillsdale—Mar. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 21, '99, Nos. 1, 3, 4, yes; no. 2, no.

Kinderhook—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Livingston—Mar. 16, '97, No license. Mar. 21, '99, No. 4, yes. Apr. 25, '99, (Special), Full license.

New Lebanon—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Stockport—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Stuyvesant—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Taghkanick—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

## CORTLAND COUNTY

\*Cincinnatus—Feb. 16, '97, No license. Feb. 21, '99, No license.

Cortlandville—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 4, no; no. 3, yes.



Cuyler—Feb. 16, '97, No license. Feb. 15, '98, (Special), Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

\*Freetown—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

\*Harford—Feb. 16, '97, No license. Feb. 21, '99, No license.

Homer—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 4, no; no. 3, yes.

\*Lapeer—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Marathon—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Preble—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes; Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Scott—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

\*Solon—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

\*Taylor—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Truxton—Feb. 16, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 21, '99, not submitted.

\*Virgil—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Willett—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

#### DELAWARE COUNTY

\*Andes—Feb. 9, '97, No license. Feb. 14, '99, No license.

\*Bovina—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Colchester—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No license.

Davenport—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.

Delhi—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

\*Deposit—Feb. 9, '97, No license. Feb. 14, '99, No license.

\*Franklin—Feb. 9, '97, No license. Feb. 14, '99, No license.

Hamden—Feb. 9, '97, No license. Feb. 14, '99, No license.

Hancock—Feb. 9, '97, Fulllicense. Feb. 14, '99, not submitted.

\*Harpersfield—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Kortwright—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

Masonville—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

\*Meredith—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Middletown—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Roxbury—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Sidney—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Stamford—Feb. 9, '97, No license. June 5, '97, (Special), Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.



Tompkins—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No license.

Walton—Feb. 9, '97, No license. Feb. 14, '99, No license.

### DUTCHESS COUNTY

Amenia—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Beekman—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

\*Clinton—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Dover—Mar. 2, '97, No license. Nov. 7, '99, Full license.

East Fishkill—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Fishkill—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Hyde Park—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

\*LaGrange—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Milan—Mar. 2, '97, No license. Nov. 7, '99, No license.

North East—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 7, '99, Full license.

\*Pawling—Mar. 2, '97, No license. Nov. 7, '99, No license.

Pine Plains—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

\*Pleasant Valley—Mar. 2, '97, No license. Nov. 7, '99, No license.

Poughkeepsie—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Red Hook—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.

Rhinebeck—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Stanford—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.

Union Vale—Mar. 2, '97, Nos. 1, 4, yes; nos. 2, 3, no. Nov. 7, '99, not submitted.

Wappinger—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

\*Washington—Mar. 2, '97, No license. Nov. 7, '99, No license.

### ERIE COUNTY

Alden—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Amherst—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Aurora—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Boston—Mar. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 14, '99, not submitted.

Brant—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Cheektowaga—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Clarence—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, not submitted.

Colden—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Collins—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Concord—Mar. 9, '97, No license. Mar. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

East Hamburg—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.  
 Eden—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.  
 Elma—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.  
 Evans—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.  
 Grand Island—Mar. 9, '97, Full license. Mar. 14, '99, Full license.  
 Hamburg—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.  
 Holland—Mar. 9, '97, Full license. Mar. 14, '99, Full license.  
 Lancaster—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.  
 Marilla—Mar. 9, '97, No license. Mar. 14, '99, No license.  
 Newstead—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.  
 North Collins—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, not submitted.  
 Sardinia—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.  
 Tonawanda—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.  
 \*Wales—Mar. 9, '97, Full license. Mar. 14, '99, Full license.  
 West Seneca—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

### ESSEX COUNTY

Chesterfield—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 Crown Point—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 Elizabethtown—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 \*Essex—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, No license.  
 Jay—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.  
 Keene—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.  
 \*Lewis—Mar. 2, '97, No license. Mar. 7, '99, not submitted.  
 Minerva—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 Moriah—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 Newcomb—Mar. 2, '97, Full license. Mar. 7, '99, Full license.  
 \*North Elba—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.  
 North Hudson—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 \*St. Armand—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, No. 3, no; no. 4, yes. Apr. 4, '99, (Special), Nos. 1, 2, no; nos. 3, 4, yes.  
 Schroon—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 Ticonderoga—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 \*Westport—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, not submitted.  
 \*Willsborough—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.  
 \*Wilmington—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

### FRANKLIN COUNTY

Altamont—Mar. 2, '97, Full license. Mar. 7, '99, Full license.  
 \*Bangor—Mar. 2, '97, No license. Mar. 7, '99, No license.  
 \*Belmont—Mar. 2, '97, No license. Mar. 7, '99, not submitted.



Bombay—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

\*Brandon—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Brighton—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

\*Burke—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Chateaugay—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, No license.

\*Constable—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, not submitted.

\*Dickinson—Mar. 2, '97, No license. Mar. 7, '99, No license.

\*Duane—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Fort Covington—Mar. 2, '97, No license. Mar. 7, '99, No license.

Franklin—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Harrietstown—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, not submitted.

Malone—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Moirā—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, No license.

Santa Clara—Mar. 2, '97, Nos. 1, 4, yes; nos. 2, 3, no. Mar. 7, '99, not submitted.

Waverly—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

\*Westville—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

### FULTON COUNTY

Bleecker—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Nov. 7, '99, not submitted.

Broadalbin—Feb. 9, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Caroga—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Ephratah—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Johnstown—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Mayfield—Feb. 9, '97, No license. Nov. 7, '99, No license.

Northampton—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Full license.

\*Oppenheim—Feb. 9, '97, No license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Perth—Feb. 9, '97, Full license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Stratford—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 7, '99, not submitted.

### GENESEE COUNTY

\*Alabama—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Alexander—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Batavia—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Bergen—Mar. 2, '97, No license. Nov. 7, '99, No license.

\*Bethany—Mar. 2, '97, No license. Nov. 7, '99, not submitted.



\*Byron—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Darien—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Elba—Mar. 2, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

LeRoy—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Full license.

Oakfield—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.

Pavilion—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

\*Pembroke—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Stafford—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

#### GREENE COUNTY

\*Ashland—Mar. 2, '97, No license. Nov. 7, '99, No license.

Athens—Mar. 2, '97, No license. Nov. 7, '99, Full license.

Cairo—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Catskill—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Coxsackie—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Full license.

Durham—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Greenville—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.

\*Halcott—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Hunter—Mar. 2, '97, Full license. Nov. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.

\*Jewett—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Lexington—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

New Baltimore—Mar. 2, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Prattsville—Mar. 2, '97, No. 1, yes; nos. 2, 3, 4, no. Nov. 7, '99, No license.

\*Windham—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

#### HAMILTON COUNTY

Arletta—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

\*Benson—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Hope—Mar. 16, '97, Nos. 1, 2, 4, yes; no. 3, no. Mar. 21, '99, not submitted.

Indian Lake—Mar. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 21, '99, Nos. 1, 3, 4, yes; no. 2, no.

Lake Pleasant—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

Long Lake—Mar. 16, '97, Full license. • Mar. 21, '99, not submitted.  
 Morehouse—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.  
 Wells—Mar. 16, '97, No license. Mar. 21, '99, Full license.

### HERKIMER COUNTY

Columbia—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.  
 Danube—Feb. 9, '97, No. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.  
 Fairfield—Feb. 9, '97, Nos. 1, 3, no; nos. 2, 4, yes. Feb. 14, '99, not submitted.  
 Frankfort—Feb. 9, '97, Full license. Feb. 14, '99, Full license.  
 German Flatts—Feb. 9, '97, Full license. Feb. 14, '99, Full license.  
 Herkimer—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.  
 Litchfield—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.  
 Little Falls—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.  
 Manheim—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.  
 Newport—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.  
 Norway—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.  
 \*Ohio—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.  
 Russia—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.  
 Salisbury—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.  
 \*Schuyler—Feb. 9, '97, No license. Feb. 14, '99, not submitted.  
 Stark—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.  
 Warren—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.  
 Webb—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.  
 Wilmurt—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, not submitted.  
 Winfield—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

### JEFFERSON COUNTY

Adams—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.  
 Alexandria—Feb. 16, '97, Full license. Feb. 21, '99, Full license.  
 Antwerp—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.  
 \*Brownville—Feb. 16, '97, No license. Feb. 21, '99, No license.  
 Cape Vincent—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.  
 \*Champion—Feb. 16, '97, No license. Feb. 21, '99, not submitted.  
 Clayton—Feb. 16, '97, Full license. Feb. 21, '99, Full license.  
 Ellisburgh—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 21, '99, Full license.  
 Henderson—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Full license.

Hounsfield—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

LeRay—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

\*Lorraine—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

\*Lyne—Feb. 16, '97, No license. Feb. 21, '99, No license.

Orleans—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Pamelia—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, not submitted.

Philadelphia—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, No license.

\*Rodman—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Rutland—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Theresa—Feb. 16, '97, 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, illegal, by order of court.

\*Watertown—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Wilna—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

Worth—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; No. 4, yes.

#### LEWIS COUNTY

Croghan—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Denmark—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Diana—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Greig—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

\*Harrisburgh—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

High Market—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Lewis—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Leyden—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Lowville—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Lyonsdale—Mar. 2, '97, No license. Nov. 7, '99, No license.

Martinsburgh—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Montague—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

New Bremen—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

\*Osceola—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Pinckney—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Turin—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Watson—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

West Turin—Mar. 2, '97, Full license. Nov. 7, '99, Full license.



## LIVINGSTON COUNTY

Avon—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Caledonia—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, No. 1, 2, no; no. 3, 4, yes.

Conesus—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

\*Geneseo—Mar. 9, '97, not submitted. May 10, '97, (Special), Full license. Mar. 14, '99, Nos. 1, 3, yes; nos. 2, 4, no.

\*Groveland—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, not submitted.

Leicester—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Lima—Mar. 9, '97, No license. Mar. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

\*Livonia—Mar. 9, '97, not submitted. May 25, '97, (Special), Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Mt. Morris—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

North Dansville—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Nunda—Mar. 9, '97, Full license. Mar. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

\*Ossian—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

Portage—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Sparta—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, not submitted.

\*Springwater—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

\*West Sparta—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

York—Mar. 9, '97, No license. Mar. 14, '99, No license.

## MADISON COUNTY

\*Brookfield—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, No license.

Cazenovia—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

De Ruyter—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Eaton—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

\*Fenner—Feb. 9, '97, No license. Nov. 7, '99, No license.

Georgetown—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Hamilton—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Lebanon—Feb. '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Full license.

Lenox—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Lincoln—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Madison—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Nelson—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.

Smithfield—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Stockbridge—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Sullivan—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

## MONROE COUNTY

Brighton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Chili—Mar. 2, '97, No license. Mar. 7, '99, No license.

Clarkson—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Gates—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Greece—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Hamlin—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Henrietta—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Irondequoit—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Mendon—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Ogden—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

\*Parma—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, No license.

Penfield—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Perrinton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Pittsford—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.

Riga—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

\*Rush—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 7, '99, No license.

Sweden—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Webster—Mar. 2, '97, No license. Mar. 7, '99, Full license.

Wheatland—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

## MONTGOMERY COUNTY

Amsterdam—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

Canajoharie—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Charleston—Feb. 9, '97, No. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Florida—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, not submitted.

Glen—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Minden—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Mohawk—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Palatine—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Root—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, Full license.

St. Johnsville—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

## NASSAU COUNTY

Prior to Jan. 1, 1899, the following towns were part of Queens county.

Hempstead—Apr. 7, '96, Full license. Apr. 5, '98, Full license.

North Hempstead—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Oyster Bay—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.



## NIAGARA COUNTY

\*Cambria—Apr. 14, '96, Nos. 1, 2, 4, yes; no. 3, no. Apr. 12, '96, No license. Apr. 17, 1900, (Special), Full license.

\*Hartland—Apr. 14, '96, No license. Apr. 12, '98, No license.

Lewiston—April 14, '96, Full license. Apr. 12, '98, not submitted.

Lockport—Apr. 14, '96, Nos. 1, 2, 4, no; no. 3, yes. Apr. 12, '98, Full license.

\*Newfane—Apr. 14, '96, No license. Apr. 12, '98, No license.

Niagara—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

Pendleton—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

Porter—Apr. 14, '96, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 12, '98, No. 1, no; nos. 2, 3, 4, yes.

Royalton—Apr. 14, '96, Nos. 1, 3, yes; nos. 2, 4, no. Apr. 12, '98, Full license.

\*Somerset—Apr. 14, '96, No license. Apr. 12, '98, not submitted.

Wheatfield—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

Wilson—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

## ONEIDA COUNTY

Annsville—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

Augusta—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, not submitted.

Ava—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Boonville—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Bridgewater—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

Camden—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Deerfield—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Florence—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Floyd—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Forestport—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Kirkland—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Lee—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Marcy—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Marshall—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

New Hartford—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

Paris—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Remsen—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Sangerfield—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

\*Steuben—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Trenton—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.



Vernon—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Verona—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

Vienna—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Western—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

\*Westmoreland—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Whitestown—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

#### ONONDAGA COUNTY

Camillus—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Cicero—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Clay—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

DeWitt—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Elbridge—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

\*Fabius—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Geddes—Feb. 9, '97, Full license. Nov. 7, '99, Nos. 1, 4, yes; nos. 2, 3, not submitted.

Lafayette—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Lysander—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Manlius—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Marcellus—Feb. 9, '97, Nos. 1, 3, yes; nos. 2, 4, no. Nov. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.

Onondaga—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Otisco—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Pompey—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Salina—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Skaneateles—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Spafford—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Tully—Feb. 9, '97, Full license. Nov. 7, '99, No. 1, no; nos. 2, 3, 4, yes.

Van Buren—Feb. 9, '97, Nos. 1, 4, no; nos. 2, 3, yes. Nov. 7, '99, Full license.

#### ONTARIO COUNTY

\*Bristol—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Canadice—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Canandaigua—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

East Bloomfield—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

\*Farminington—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Geneva—Mar. 2, '97, Full license. Mar. 7, '99, No license.

Gorham—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

\*Hopewell—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Manchester—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, No license.

Naples—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Phelps—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

\*Richmond—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Seneca—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

South Bristol—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

\*West Bloomfield—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Victor—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

### ORANGE COUNTY

\*Blooming Grove—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), No license.

Chester—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 3, 4, yes; no. 2, no.

\*Cornwall—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 8, '98, (Special Act), No license; Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

Crawford—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), Full license.

Deer Park—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Goshen—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Greenville—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), Nos. 1, 2, 3, no; no. 4, yes.

Hamptonburg—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 8, '98, (Special Act), Full license.

Highlands—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Minisink—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), Nos. 1, 2, no; nos. 3, 4, yes.

Monroe—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Montgomery—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Mt. Hope—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 8, '98, (Special Act), Full license.

Newburgh—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 2, no; nos. 3, 4, yes.

New Windsor—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Tuxedo—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.



Wallkill—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 3, 4, yes; no. 2, no.

Warwick—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

\*Wawayanda—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), No license.

\*Woodbury—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 2, 3, no; no. 4, yes.

#### ORLEANS COUNTY

Albion—Mar. 9, '97, Full license. Mar. 14, '99, Full license.

\*Barre—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

Carlton—Mar. 9, '97, No license. Mar. 14, '99, No license.

Clarendon—Mar. 9, '97, No license. Mar. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

\*Gaines—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Kendall—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Murray—Mar. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 14, '99, Full license.

Ridgeway—Mar. 9, '97, Full license. Mar. 14, '99, Full license.

\*Shelby—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Yates—Mar. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 14, '99, No license.

#### OSWEGO COUNTY

Albion—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Amboy—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

\*Boylston—Mar. 2, '97, No license. Nov. 7, '99, No license.

Constantia—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Granby—Mar. 2, '97, Full license. Nov. 7, '99, not submitted. Dec. 28, '99, (Special), Nos. 1, 2, 4, no; no. 3, yes.

\*Hannibal—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.

Hastings—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Mexico—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

\*New Haven—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, not submitted.

\*Orwell—Mar. 2, '97, No license. Nov. 7, '99, No license.

\*Oswego—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

\*Palermo—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 4, yes; no. 3, no.

Parish—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.



Redfield—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Richland—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Sandy Creek—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Schroepfel—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

\*Scriba—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Volney—Mar. 2, '97, Full license. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes. Mar. 14, 1900, (Special), No license.

West Monroe—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Williamstown—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

### OTSEGO COUNTY

Burlington—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Butternuts—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Cherry Valley—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, not submitted.

\*Decatur—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Edmeston—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

Exeter—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Hartwick—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Laurens—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Maryland—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Middlefield—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Milford—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.

Morris—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, not submitted.

New Lisbon—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Oneonta—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

\*Otego—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, No license.

Otsego—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Pittsfield—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Full license.

\*Plainfield—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Richfield—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Roseboom—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Springfield—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Unadilla—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Westford—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Worcester—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

#### PUTNAM COUNTY

Carmel—Mar. 23, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 28, '99, not submitted.

Kent—Mar. 23, '97, No license. Mar. 28, '99, Nos. 1, 2, 3, no; no. 4, yes.

Patterson—Mar. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 28, '99, not submitted.

Phillipstown—Mar. 23, '97, Full license. Mar. 28, '99, not submitted.

Putnam Valley—Mar. 23, '97, No license. Mar. 28, '99, not submitted.

South East—Mar. 23, '97, Full license. Mar. 28, '99, not submitted.

#### QUEENS COUNTY

Became part of Greater New York January 1, 1898.

#### RENSSELAER COUNTY

Berlin—Mar. 2, '97, No license. Nov. 7, '99, No license.

Brunswick—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Full license.

East Greenbush—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Grafton—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Greenbush—Mar. 2, '97, Full license. Apr. 23, '97, City of Rensselaer.

Hoosick—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Lansingburgh—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Nassau—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

North Greenbush—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Petersburgh—Mar. 2, '97, No license. Nov. 7, '99, No license.

Pittstown—Mar. 2, '97, No license. Nov. 7, '99, Full license.

Poestenkill—Mar. 2, '97, No license. Nov. 7, '99, Full license.

Sand Lake—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Schaghticoke—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Schodack—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Stephentown—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.

#### RICHMOND COUNTY

Became part of Greater New York January 1, 1898.

## ROCKLAND COUNTY

Clarkstown—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Haverstraw—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Orangetown—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Ramapo—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), Full license.

Stony Point—Mar. 2, '97, No. 1, yes; nos. 2, 3, 4, no. Nov. 8, '98, (Special Act), Nos. 1, 3, yes; nos. 2, 4, no.

## ST. LAWRENCE COUNTY

Brasher—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Canton—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

Clare—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, No license.

Clifton—Feb. 9, '97, No license. Feb. 14, '99, Full license.

Colton—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

DeKalb—Feb. 9, '97, No license. Feb. 14, '99, No license.

De Peyster—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

\*Edwards—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Fine—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Fowler—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Gouverneur—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

Hammond—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Herman—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Hopkinton—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

\*Lawrence—Feb. 9, '97, Full license. Feb. 14, '99, No license.

\*Lisbon—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Louisville—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No license.

Macomb—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

Madrid—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, not submitted.

Massena—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Morristown—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.



- Norfolk—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.  
 Oswegatchie—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.  
 Parishville—Feb. 9, '97, Full license. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.  
 \*Pierrepont—Feb. 9, '97, No license. Feb. 14, '99, not submitted.  
 \*Pitcairn—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.  
 Potsdam—Feb. 9, '97, Full license. Feb. 14, '99, Full license.  
 Rossie—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.  
 \*Russell—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.  
 \*Stockholm—Feb. 9, '97, No license. Feb. 14, '99, No license.  
 Waddington—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

### SARATOGA COUNTY

- Ballston—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 4, yes; nos. 2, 3, no.  
 \*Charlton—Mar. 2, '97, No license. Mar. 7, '99, not submitted.  
 \*Clifton Park—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 Corinth—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.  
 Day—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.  
 \*Edinburg—Mar. 2, '97, No license. Mar. 7, '99, No license.  
 Galway—Mar. 2, '97, No license. Mar. 7, '99, No license.  
 Greenfield—Mar. 2, '97, Full license. Mar. 7, '99, Full license.  
 Hadley—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.  
 Half Moon—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 Malta—Mar. 2, '97, No license. Mar. 7, '99, Full license.  
 Milton—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 \*Moreau—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.  
 \*Northumberland—Mar. 2, '97, No license. Mar. 7, '99, No license.  
 \*Providence—Mar. 2, '97, No license. Mar. 7, '99, not submitted.  
 Saratoga—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.  
 Saratoga Springs—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 Stillwater—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 Waterford—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.  
 \*Wilton—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

### SCHENECTADY COUNTY

- Duanesburgh—Apr. 7, '96, Nos. 1, 3, yes; no. 2, no; no. 4, not submitted.  
 Apr. 5, '98, Nos. 1, 3, 4, yes; no. 2, no. Nov. 7, '99, not submitted.

\*Glenville—Apr. 7, '96, No license. Apr. 5, '98, not submitted. Nov. 7, '99, not submitted.

Niskayuna—Apr. 6, '97, Full license. Nov. 7, '99, not submitted.

\*Throupsburch—Feb. 23, '97, No license. Nov. 7, '99, not submitted. 7, '99, not submitted.

Rotterdam—Apr. 7, '96, Full license. Apr. 5, '98, not submitted. Nov. 7, '99, Full license.

#### SCHOHARIE COUNTY

Blenheim—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Broome—Feb. 16, '97, No license. Feb. 21, '99, No license.

Carlisle—Feb. 16, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 21, '99, not submitted.

Cobleskill—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

Conesville—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Esperance—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Fulton—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 3, 4, yes; no. 2, no.

Gilboa—Feb. 16, '97, No license. Feb. 21, '99, No license.

\*Jefferson—Feb. 16, '97, No license. Feb. 21, '99, No license.

Middleburgh—Feb. 16, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 21, '99, No license.

Richmondville—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Schoharie—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Seward—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

Sharon—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

\*Summit—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4 yes.

Wright—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

#### SCHUYLER COUNTY

\*Catharine—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Cayuta—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Dix—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Hector—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, no license.

Montour—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

Orange—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

\*Reading—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, Nos. 1, 4, yes; nos. 2, 3, no.

Tyrone—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.



## SENECA COUNTY

Covert—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Full license.

Fayette—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Junius—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 2, 3, not submitted; no. 4, yes.

\*Lodi—Feb. 9, '97, No license. Feb. 14, '99, No license.

Ovid—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Romulus—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Seneca Falls—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

\*Tyre—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Varick—Feb. 9, '97, No. 1, yes; nos. 2, 3, 4, no. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Waterloo—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

## STEUBEN COUNTY

Addison—Feb. 23, '97, Full license. Nov. 7, '99, Full license.

\*Avoca—Feb. 23, '97, No license. Nov. 7, '99, No license.

Bath—Feb. 23, '97, Full license. Nov. 7, '99, Full license.

Bradford—Feb. 23, '97, No license. Nov. 7, '99, No license.

\*Cameron—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

\*Campbell—Feb. 23, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

\*Canisteo—Feb. 23, '97, Full license. Nov. 7, '99, No license.

\*Caton—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

Cohocton—Feb. 23, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Corning—Feb. 23, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Dansville—Feb. 23, '97, Full license. Nov. 7, '99, Full license.

Erwin—Feb. 23, '97, Full license. Nov. 7, '99, Full license.

\*Fremont—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

\*Greenwood—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

\*Hartsville—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

\*Hornby—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

Hornellsville—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

\*Howard—Feb. 23, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, No license.

\*Jasper—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

Lindley—Feb. 23, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, No license.

Prattsburg—Feb. 23, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

\*Pultney—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.



Rathbone—Feb. 23, '97, No license. Nov. 7, '99, No license.

\*Thurston—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

\*Troupsburgh—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

Tuscarora—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

Urbana—Feb. 23, '97, Full license. Nov. 7, '99, not submitted.

Wayland—Feb. 23, '97, Full license. Nov. 7, '99, not submitted.

Wayne—Feb. 23, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

West Union—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

\*Wheeler—Feb. 23, '97, No license. Nov. 7, '99, No license.

\*Woodhull—Feb. 23, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

### SUFFOLK COUNTY

Babylon—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Brookhaven—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

\*East Hampton—Apr. 7, '96, No license. Apr. 5, '98, not submitted.

Huntington—Apr. 7, '96, Full license. Apr. 5, '98, Nos. 1, 3, 4, yes; no. 2, no.

Islip—Apr. 7, '96, Nos. 1, 3, 4, yes; no. 2, no. Apr. 5, '98, Full license.

Riverhead—Apr. 7, '96, No. 1, no; nos. 2, 3, 4, yes. Apr. 5, '98, not submitted.

\*Shelter Island—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4 yes. Apr. 5, '98, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 10, 1900, (Special), Nos. 1, 2, 3, no; no. 4, yes.

Smithtown—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Southampton—Apr. 7, '96, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 5, '98, Nos. 1, 2, no; nos. 3, 4, yes.

Southold—Apr. 7, '96, Full license. Apr. 5, '98, Nos. 1, 3, 4, yes; no. 2, no.

### SULLIVAN COUNTY

\*Bethel—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), No license.

Callicoon—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

Cochecton—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

Delaware—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

Fallsburgh—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Nos. 1, 2, no; nos. 3, 4, yes.

Forestburgh—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), not submitted.

Fremont—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Highlands—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Liberty—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Lumberland—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 2, no; nos. 3, 4, yes.

Mamakating—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 8, '98, (Special Act), Full license.

\*Neversink—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Rockland—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98 (Special Act), not submitted.

Thompson—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

Tusten—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

#### TIOGA COUNTY

Barton—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

\*Berkshire—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

\*Candor—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

\*Newark Valley—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Nichols—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Owego—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

\*Richford—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Spencer—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Tioga—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

#### TOMPKINS COUNTY

\*Caroline—Feb. 9, '97, No license. Feb. 14, '99, No license.

\*Danby—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Dryden—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, No license.

\*Enfield—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Groton—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Ithaca—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

\*Lansing—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

\*Newfield—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Ulysses—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Full license.

#### ULSTER COUNTY

Denning—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Esopus—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Gardiner—Mar. 2, '97, Nos. 1, 3, no; nos. 2, 4, yes. Nov. 7, '99, not submitted.

\*Hardenburgh—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Hurley—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

\*Kingston—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Lloyd—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Marbletown—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.

Marlborough—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted. Dec. 14, '99, (Special), Nos. 1, 2, 3, no; no. 4, yes.

New Paltz—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.

\*Olive—Mar. 2, '97, No license. Nov. 7, '99, No license.

\*Plattekill—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Rochester—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Rosendale—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Saugerties—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Shandaken—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

\*Shawangunk—Mar. 2, '97, No license. Nov. 7, '99, No license.

Ulster—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Wawarsing—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Woodstock—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

#### WARREN COUNTY

Bolton—Apr. 7, '96, Full license. Apr. 5, '98, Full license.

Caldwell—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Chester—Apr. 7, '96, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 5, '98, Nos. 1, 3, 4, yes; no. 2, no.

Hague—Apr. 7, '96, Full license. Apr. 5, '98, No license.

\*Horicon—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4, yes. Apr. 5, '98, not submitted.

Johnsburg—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Luzerne—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Queensbury—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

\*Stony Creek—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4, yes. Apr. 5, '98, not submitted.

Thurman—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4, yes. Apr. 5, '98, not submitted.

Warrensburg—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

#### WASHINGTON COUNTY

\*Argyle—Mar. 2, '97, No license. Mar. 7, '99, No license.

Cambridge—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Dresden—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.



\*Easton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

\*Fort Ann—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Fort Edward—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Granville—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Greenwich—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Hampton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

\*Hartford—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Hebron—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Jackson—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Kingsbury—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Putnam—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Salem—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, No. 1, no; nos. 2, 3, 4, yes.

White Creek—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Whitehall—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

#### WAYNE COUNTY

Arcadia—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

\*Butler—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Galen—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Huron—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, No license.

Lyons—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

\*Macedon—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, No license.

\*Marion—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Ontario—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Palmyra—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Rose—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Savannah—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

\*Sodus—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

\*Walworth—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

\*Williamson—Mar. 2, '97, No license. Mar. 7, '99, No license.

Wolcott—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

#### WESTCHESTER COUNTY

Bedford—Mar. 30, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 28, '99, not submitted.

Cortlandt—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.

East Chester—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.  
 Greenburg—Mar. 30, '97, Full license. Mar. 28, '99, Full license.  
 Harrison—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.  
 \*Lewisboro—Mar. 30, '97, No license. Mar. 28, '99, No license.  
 Mamaroneck—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.  
 Mount Pleasant—Mar. 30, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 28, '99, Full license.  
 Newcastle—Mar. 30, '97, No license. Mar. 28, '99, Full license.  
 New Rochelle—Mar. 31, '96, Full license. Mar. 29, '98, Full license.  
 North Castle—Mar. 30, '97, Full license. Mar. 28, '99, not submitted.  
 North Salem—Mar. 30, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 28, '99, not submitted.  
 Ossining—Mar. 31, '96, Full license. Mar. 29, '98, Full license.  
 \*Pelham—Mar. 31, '96, Nos. 1, 2, 4, no; no. 3, yes. Mar. 29, '98, Full license. Mar. 27, 1900, (Special), Full license.  
 \*Poundridge—Mar. 30, '97, No license. Mar. 28, '99, not submitted.  
 Rye—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.  
 \*Scarsdale—Mar. 31, '96, No license. Mar. 29, '98, not submitted. Mar. 28, '99, No license.  
 Somers—Mar. 30, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 28, '99, Nos. 1, 3, 4, yes; no. 2, no.  
 White Plains—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.  
 Yorktown—Mar. 31, '96, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 29, '98, not submitted.

#### WYOMING COUNTY

Arcade—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, No. 1, no; nos. 2, 3, 4, yes.  
 Attica—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.  
 Bennington—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.  
 Castile—Feb. 23, '97, No license. Feb. 28, '99, No license.  
 \*Covington—Feb. 23, '97, No license. Feb. 28, '99, not submitted.  
 Eagle—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, Nos. 1, 2, 3, no; no. 4, yes.  
 Gainesville—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, Nos. 1, 2, no; nos. 3, 4, yes.  
 Genesee Falls—Feb. 23, '97, Full license. Feb. 28, '99, Full license.  
 Java—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.  
 \*Middlebury—Feb. 23, '97, No license. Feb. 28, '99, Nos. 1, 2, 4, no; no. 3, yes.  
 \*Orangeville—Feb. 23, '97, No license. Feb. 28, '99, not submitted.  
 \*Perry—Feb. 23, '97, No license. Feb. 28, '99, No license.  
 Pike—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, No license.  
 Sheldon—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.  
 Warsaw—Feb. 23, '97, No license. Feb. 28, '99, Full license.  
 Wethersfield—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, Nos. 1, 2, 3, no; no. 4, yes.

## YATES COUNTY

\*Barrington—Feb. 16, '97, No license. Feb. 28, '99, not submitted.

\*Benton—Feb. 16, '97, No license. Feb. 28, '99, not submitted.

\*Italy—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 28, '99, not submitted.

\*Jerusalem—Feb. 16, '97, No license. Feb. 28, '99, No license.

\*Middlesex—Feb. 16, '97, No license. Feb. 28, '99, not submitted.

Milo—Feb. 16, '97, Full license. Feb. 28, '99, not submitted.

Potter—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 28, '99, not submitted.

Starkey—Feb. 16, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 28, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Torrey—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, not submitted.



## SUMMARY OF PRECEDING TABLES.

COUNTIES.	Number full license towns.	Number no license towns.	Number partial license towns.	Total towns.
Albany .....	5	1	4	10
Allegany .....	2	16	11	29
Broome .....	1	8	7	16
Cattaraugus .....	8	18	7	33
Cayuga .....	3	12	8	23
Chautauqua .....	5	15	6	26
Chemung .....	1	3	7	11
Chenango .....	5	10	6	21
Clinton .....	5	8	1	14
Columbia .....	11	1	6	18
Cortland .....	.....	7	8	15
Delaware .....	1	13	5	19
Dutchess .....	9	7	4	20
Erie .....	18	1	6	25
Essex .....	9	3	6	18
Franklin .....	5	10	4	19
Fulton .....	4	1	5	10
Genesee .....	4	2	7	13
Greene .....	3	6	5	14
Hamilton .....	5	.....	3	8
Herkimer .....	11	1	8	20
Jefferson .....	9	5	8	22
Lewis .....	8	3	7	18
Livingston .....	5	4	8	17
Madison .....	11	3	1	15
Monroe .....	9	3	7	19
Montgomery .....	7	.....	3	10
Nassau .....	3	.....	.....	3
Niagara .....	8	3	1	12
Oneida .....	14	2	10	26
Onondaga .....	13	.....	6	19
Ontario .....	5	9	2	16
Orange .....	11	2	7	20
Orleans .....	3	3	4	10
Oswego .....	10	5	6	21
Otsego .....	6	2	16	24
Putnam .....	2	1	3	6
Rensselaer .....	11	3	1	15
Rockland .....	4	.....	1	5
St. Lawrence .....	7	8	16	31
Saratoga .....	8	6	6	20
Schenectady .....	2	2	1	5
Schoharie .....	3	4	9	16
Schuyler .....	2	3	3	8
Seneca .....	5	2	3	10
Steuben .....	6	18	8	32
Suffolk .....	4	1	5	10
Sullivan .....	10	2	3	15
Tioga .....	2	2	5	9
Tompkins .....	1	5	3	9
Ulster .....	9	5	6	20
Warren .....	6	1	4	11
Washington .....	7	4	6	17
Wayne .....	3	7	5	15
Westchester .....	13	3	4	20
Wyoming .....	6	5	5	16
Yates .....	1	4	4	9
Total .....	349	273	311	933

January 22, 1901.



## BRIEF SYNOPSIS

OF THE

## Present Laws Governing the Liquor Traffic in the Several States and Territories of the United States.

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Believing it to be of interest as well as value in consideration of the subject of the control of the traffic in liquors, the following brief summary of the existing laws governing the same throughout the United States is given herewith. It will be noted that the license fees of the State of New York are by no means high as compared with those of many of the other states.

*Alabama.*

High license with local option. Law of 1898. Fee, \$175 to \$350, dependent upon location and population.

*Alaska.*

Strict prohibition under Act of Congress, 1887.

*Arizona.*

License with local option. Law of 1887 and amendments. Fee, *per quarter* \$30 to \$125, dependent upon population and amount sold.

*Arkansas.*

High license with local option. Law of 1894 and amendments. Fee, \$800 in every case, with bond not less than \$2,000.

*California.*

License with local option, under provisions of State constitution, and fees fixed by local authorities.

*Colorado.*

License and local option. Law of 1883 and amendments. Fee, not less than \$25, nor more than \$300 in counties, nor less than \$500 in incorporated towns and \$600 in cities, with bond not less than \$2,000.



*Connecticut.*

High license with local option. Law of 1897 with amendments. Fee, \$150 to \$450, dependent upon population, with bond not less than \$300.

*Delaware.*

High license, by courts. Law 1889. Fee, \$100 to \$300.

*District of Columbia.*

High license, granted by commissioners upon consent of residents and property owners. Act of Congress of 1893. Fee, \$500.

*Florida.*

High license and local option, license granted by commissioners upon consent of majority of registered voters of the district. Law of 1891. Fee, \$500.

*Georgia.*

High license and local option. Law of 1898 and amendments. Fee in Atlanta, \$1,000 to \$2,000 with conformity bond not less than \$2,000; in counties generally \$200, with bond not less than \$500. Recent enactments have extended the dispensary system to the entire state, subject to local option.

*Idaho.*

High license, granted by city authorities or county commissioners. Law of 1895 and amendments. Fee, \$300 to \$500, with bond not less than \$1,000. \$100 for hotels more than three miles from town.

*Illinois.*

License with local option. Law of 1874 and amendments. Fee not less than \$500, granted by local authorities; in cities fixed by local option, in some cases as high as \$1,000. Bond required of at least \$3,000 of all dealers.

*Indiana.*

High license, granted by commissioners under local option. Law of 1889 and amendments. Fee, \$250 to \$350, with bond not less than \$2,000.

*Iowa.*

License, subject to petition of voters. Laws 1894 and 1898. Fee, \$600. A lien upon all real or personal property connected with or used in the business. Bond not less than \$3,000.

*Kansas.*

Prohibition. Law 1881 and amendments.

*Kentucky.*

License, subject to majority of voters. Law of 1890 and amendments. Fees, \$100 to \$150.

*Louisiana.*

High license, granted by State or local authorities. Law of 1890 and amendments. Fees range from \$5 to \$3,500, there being 29 classes, according to amount of business done. Fee is a lien upon all property movable and immovable until paid.

*Maine.*

Prohibition. Law of 1893 and amendments. Liquor only sold by commissioner appointed by Governor, and for medicinal, mechanical and manufacturing purposes only.

*Maryland.*

License, under local control. Law 1890 and amendments. Fee, \$18 to \$450, according to quantity sold or according to rental value of premises occupied.

*Massachusetts.*

High license with local option. Laws 1881 and 1888 and amendments. Fee not less than \$1,000. Number of licenses limited to 1,000 of population except in Boston where 1 to 500 are allowed, not exceeding 1,000 licenses.

*Michigan.*

High license with local option. Law of 1887, amended 1893. Fee, \$500 with bond not less than \$3,000.

*Minnesota.*

High license with local option. Law of 1887 and amendments. Fee, \$500 to \$1,000 and upwards according to population, granted by local authorities. Bond to be not less than \$2,000.

*Mississippi.*

High license, subject to local option, granted by boards of supervisors in counties and corporation authorities in cities. Law of 1892 and amendments. Fee not less than \$600 or more than \$1,200, with an additional privilege tax on wholesalers of \$300.

*Missouri.*

License and local option. Laws of 1891-93 and 1899. Fee, *semi-annual*, \$300 to \$600, according to location and population, with bond not less than \$2,000.

*Montana.*

High license, regulated by localities. Law 1897 and amendments. Fees *semi-annual*, \$150 to \$300, dependent upon population.

*New Jersey.*

License, under local option and control. Laws of 1897-98 and amendments. Fees, \$100 to \$250.

*New Mexico.*

License, issued by county commissioners. Law of 1897. Fees \$100 to \$400, dependent upon population.

*North Dakota.*

Prohibition. Law of 1889 and amendments. No regulations recognizing any sale whatsoever.

*North Carolina.*

License and limited local option, under control of county authorities. Law 1899. Fees, State \$50 *semi-annually*. County may levy equal fees as state.



*Nebraska.*

High license with local option. Law 1891 and amendments. Fees, \$500 to \$1,000, according to location and population, with a bond of \$3,000.

*Nevada.*

License, issued by county commissioners. Law 1897 and amendments. Fees, \$30 up to \$600, according to amount of sales.

*New Hampshire.*

Prohibition. Laws 1855-1878 and amendments. Liquor sold only by agent appointed by Governor and sub-agents under him, for use in the arts, medical, mechanical and chemical purposes only.

*Ohio.*

High license under local option. Laws 1886-1897 and amendments. Fees, \$350, and are a lien upon all real property where business is carried on.

*Oklahoma.*

High license, under control of county officers. Law 1893 and amendments. Fee not less than \$200, with a bond for \$2,000.

*Oregon*

High license, granted by local authorities upon petition of voters. Law of 1899 and amendments. Fee, \$400, with bond of not less than \$1,000.

*Pennsylvania.*

License, under control of court. Laws of 1887-1891. Fees, \$75 to \$1,000, according to location and population, with bond of not less than \$2,000.

*Rhode Island*

High license with local option. Laws of 1889-1898 and amendments. Fees not less than \$200 to \$1,000, according to location and population.

*South Carolina*

Dispensary system under state control. Law of 1893 and amendments. Governor, comptroller and attorney-general form a State board of control and appoint in each county three persons.

as a board, which board appoints one or more dispensers of liquor. This person must be endorsed by a majority of the freehold voters of the incorporated town or city where he is to do business. A State commissioner appointed by the Governor purchases pure liquor and sells to the duly appointed dispensers at a price not more than fifty per cent. above cost. The dispenser must not sell at more than fifty per cent above cost. The profits, less salaries and expenses, go to the State.

*South Dakota.*

License, issued by authorities upon application of twenty voters in district. Laws of 1897-99. Fees, \$400 to \$600, with bond of \$2,000.

*Tennessee.*

License, regarded as a tax issued by local authorities. Law of 1896 and amendments. Fees, \$150 to \$200 with added merchant's tax of .035 upon each \$100 worth of goods sold. Bond required of not less than \$500.

*Texas*

License, issued upon petition to court. Law 1893 and amendments. Fees, \$300, and any town or local tax added. Bond required of not less than \$5,000.

*Utah.*

License, granted by legalized authorities. Law 1894. Fees, not less than \$400, and dependent on quantity of liquor sold. Bond required of not less than \$500.

*Vermont.*

Prohibition. Law 1852 and amendments. County commissioner appointed by the Governor, who sells pure liquor for medicinal, mechanical and chemical purposes only.

*Virginia.*

License, under control of local boards. Laws of 1896-99. Fees, \$100 to \$200 and 8% upon the rental value of the place where sold, if a hotel or ordinary, with bond not less than \$250 nor more than \$500.

*Washington.*

License, granted by legalized authorities. Law of 1888. Fees, not less than \$300 nor more than \$1000, with bond not less than \$1000. Inspector to test all liquors for retail sale and certify them if found free from adulteration, or destroy if not.

*West Virginia.*

Licenses issued by courts and local authorities. Law of 1887 and amendments. Fees, \$350.

*Wisconsin.*

High license and local option. Law of 1889 and amendments. Fees, \$100 and \$200, according to location, with power in voters to increase same to \$400 and \$500 respectively.

*Wyoming.*

High license, issued by local authorities. Law of 1897. Fees \$100 to \$300 according to location.



THE  
LIQUOR TAX LAW.

OF THE  
STATE OF NEW YORK,

BEING

Chapter 112, LAWS of 1896,

AS AMENDED BY CHAP. 445, LAWS OF 1896; CHAP. 312, LAWS OF 1897;  
CHAP. 167, LAWS OF 1898; CHAP. 398 AND CHAP. 434, LAWS  
OF 1899; CHAP. 80, CHAP. 257 AND CHAP. 367,  
LAWS OF 1900; AND CHAP. 640,  
LAWS OF 1901.

ANNOTATED

BY

WILLIAM E. SCHENCK,

Assistant Counsel Department Excise.

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PREPARED BY THE STATE COMMISSIONER OF EXCISE,  
JUNE 1, 1901.



# THE LIQUOR TAX LAW.

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Being Chap. 112 Laws 1896 as Amended by Chap. 445, Laws 1896; Chap. 312, Laws 1897; Chap. 167, Laws 1898; Chap. 398 and Chap. 434, Laws 1899; Chap. 80, Chap. 257 and Chap. 367, Laws 1900; and Chap. 640, Laws 1901.

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AN ACT in relation to the traffic in liquors, and for the taxation and regulation of the same, and to provide for local option, constituting chapter twenty-nine of the General Laws.

Became a law March 23, 1896, with the approval of the Governor. Passed, three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly, do enact as follows:*

## CHAPTER XXIX OF THE GENERAL LAWS.

### THE LIQUOR TAX LAW.

Section 1. Short title.

2. Definitions.

3. Abolition of boards of excise, and their powers and duties.

4. The continuance of licenses.

5. The duties of existing boards of excise.

6. State commissioner of excise.

7. Office of state commissioner.

8. Deputy commissioner; secretary, clerks.

9. Special deputy commissioner in certain counties.

10. Special agents; attorneys.

11. Excise tax upon the business of trafficking in liquors.

12. Tax, when due and payable.

13. Officers to whom the tax is to be paid and how distributed.



## Section 14. Compensation of county treasurers.

15. Books and blanks to be furnished by state commissioner of excise.
16. Local option to determine whether liquor shall be sold under the provisions of this act.
17. Statements to be made upon application for liquor tax certificate.
18. Bonds to be given.
19. The payment of the tax and issuing of the tax certificate.
20. Form of liquor tax certificate.
21. Posting liquor tax certificate.
22. Restrictions on the traffic in liquors in connection with other business.
23. Persons who shall not traffic in liquors and persons to whom a liquor tax certificate shall not be granted.
24. Places in which traffic in liquor shall not be permitted.
25. Surrender and cancellation of liquor tax certificates.
26. Changing place of traffic.
27. Voluntary sale of liquor tax certificate.
28. Certiorari upon refusal to issue or transfer liquor tax certificates; revocation and cancellation of liquor tax certificates.
29. Injunction for selling without liquor tax certificate.
30. Persons to whom liquor shall not be sold or given.
31. Other illegal sales and selling.
32. Sales and pledges; when void.
33. Persons liable for violation of this act.
34. Penalties for violation of this act.
35. Jurisdiction of courts.
36. Collection of fines and penalties and forfeiture of bonds.
37. Duties of public officers, in relation to complaints and prosecutions under this act.

Section 38. Penalties for neglect of public officers to perform their duty under this act.

39. Recovery of damages in a civil action.

40. Intoxication in a public place.

41. Employment of persons addicted to intoxication by common carriers.

42. Violations of this act generally.

43. Distribution of copies of this act by the secretary of state.

44. Laws repealed; saving clause.

45. When to take effect.

Section 1. **Short title.**—This chapter shall be known as the liquor tax law.

§ 2. **Definitions.**—The term “liquors,” as used in this act, includes and means all distilled or rectified spirits, wine, fermented and malt liquors. The term “association” includes any combination of two or more persons, not incorporated nor constituting a copartnership. “Trafficking in liquors,” within the meaning of this act, is:

1. A sale of less than five wine gallons of liquor; or,

2. A sale of five wine gallons or more of liquor, in which less than five gallons of any one kind and quality is included; or,

3. A sale of five wine gallons or more of liquor, any portion of which is intended or permitted to be drunk on the premises where sold; or,

4. A sale of five wine gallons or more of liquor, when the liquor so sold is delivered, or agreed to be delivered, in a less quantity than five wine gallons at one time; or,

5. The distribution of liquor by, between or on behalf of members of a corporation, association or copartnership, to a member thereof or to others, in quantities less than five wine gallons.

Thus amended, L. 1897, chap. 312.

**Trafficking in liquor.**—Under L. 1892, chap. 401, the distribution of liquors by a club to its members was not considered as trafficking in liquors. *People v. Adelphi Club*, 149 N. Y. 5. As generally understood, the Liquor Tax Law when enacted required the payment of excise taxes



by clubs distributing liquors among its members, but it was soon held that it did not apply to bona fide social clubs. *Peo. ex rel. Rochester Whist Club v. Hamilton*, 17 Misc. 11. This section was then amended by L. 1897, chap. 312, so that the distribution of liquors by, between or on behalf of members of a corporation, etc., to a member thereof or to others in quantities of less than five wine gallons now constitutes traffic in liquor which is subject to the excise taxes assessed under § 11.

**Aggregate sale.**—Before the amendment of this section by L. 1897, chap. 312, the sale at one time of two or more different kinds of liquors in quantities of less than five wine gallons each aggregating more than such quantity was not “trafficking in liquors,” and did not require the payment of the excise taxes assessed under subdivision 2 of § 11. *Matter of Michell v. Flynn*, unreported decision of\* Osborne, J. S. C.

**Liquors.**—The term “liquors” expressly includes all fermented and malt liquors, but the use of the word “beer” without stating a kind of beer known to be a fermented or malt liquor does not imply a liquor of such a character because there are unfermented extracts of various roots and plants. *Matter of Hunter v. Caffrey*, 34 Misc. 389, affirmed (without opinion) — App. Div., —.

§ 3. The abolition of boards of excise and their powers and duties.—From and after the thirtieth day of April, eighteen hundred and ninety-six, all boards of excise in the state of New York are abolished, and the rights, duties and powers of all boards of excise and of all commissioners of excise, and of the clerks and all other employes, shall cease and terminate from that date. No license to sell liquor shall be granted after the passage of this act by any such board of excise, to extend beyond the thirtieth day of April, eighteen hundred and ninety-six. The fee for such license to so expire shall be in proportion to the fee for one year.

§ 4. The continuance of licenses.—Every license heretofore lawfully granted by a board of excise, which is valid when this act takes effect, shall be, and remain, valid for the term for which it was granted, except as herein provided, unless sooner cancelled under the provisions of the law under which it was granted, and the rights and liabilities of the holder thereof during such term shall be governed by the laws in force immediately prior to the taking effect of this act, except as otherwise expressly provided

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\*Opinion on file in Department of Excise.



in this act, but such license shall cease, determine, and be void from and after the thirtieth of June, eighteen hundred and ninety-six; and the tax herein provided to be assessed shall not be levied or collected upon the business of any corporation, association, copartnership or person holding an unexpired license, until the time lawfully fixed for the expiration of such license, or its termination as herein provided unless such license shall be sooner cancelled. When a license is terminated on the thirtieth day of June, eighteen hundred and ninety-six, as above provided, the holder of such license shall be entitled to receive and recover from the town or city in which such license was granted, such proportion of the whole license fee paid therefor, as the remainder of the time for which such license would otherwise have run, shall bear to the whole period for which it was granted, and the same shall be paid by such town or city on demand.

**Termination of licenses under previous excise law.**—The constitutionality of this section was attacked in injunction proceedings brought in the New York Supreme Court by the holder of a license granted on March 21, 1896, for one year, to restrain the State Commissioner of Excise from interfering with the business to be carried on under said license after June 30, 1896, when, by the provisions of this section, said license was to expire, upon the ground that this section deprived said licensee of rights, privileges and property without due process of law and impaired the obligation of the contract between said licensee and the State of New York created by the force of L. 1892, chap. 401. The injunction was refused for the reason that it was held to be the policy of the courts not to restrain or enjoin the collection of a tax on the ground that the statute authorizing such tax is invalid unless the invalidity of the statute had been previously decided. *Balogh v. Lyman*, 6 App. Div. 271.

The constitutionality of this section was also attacked in injunction proceedings brought in the United States Circuit Court by the holder of a license which was granted for a period extending beyond June 30, 1896. The court met the question squarely and decided the act to be constitutional. *Kresser v. Lyman*, 74 Fed. Rep. 765.

**Pro rata refund of fees paid for licenses** which expired under this section was withheld in the city of New York, although the city was held liable therefor as under an implied contract. *Augner v. Mayor*, 14 App. Div. 461. The express authority for making such refund, which was previously supposed to be wanting, was thereafter supplied by L. 1897, chap. 83.\*

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\*See page 697.

§ 5. The duties of the existing boards of excise.—On the fifteenth day of April, eighteen hundred and ninety-six, the several boards of excise in the several towns and cities of the state shall report in detail to the county treasurer of the county in which such board may be, except in counties containing a city of the first class, and in those counties to the special deputy commissioner for such county, the names of all corporations, associations, copartnerships, or persons who at that date hold a license from such board, the kind of license held, the date when the same was granted, the date of the termination thereof, the amount paid therefor, the name and residence of each surety on the bond of each licensee, and the place where business is carried on by such corporation, association, copartnership or person, and the names of all persons against whom proceedings are pending for a violation of the excise law, and shall on the thirtieth day of April, eighteen hundred and ninety-six, make a supplementary report to such county treasurer or special deputy commissioner in like form, covering all business transacted by them after the fifteenth day of April. They shall within thirty days after said thirtieth day of April deposit with the county treasurer of the county, or in the counties containing a city of the first class, with the special deputy commissioner for such county, all books of record and accounts, maps and scrap-books that have been kept by such board. Failure to make the report required by this section, or to deposit the books of record and accounts, maps and scrap-books as required shall subject the offending members of such board of excise to a penalty of five hundred dollars, to be collected by due process of law by the county treasurer of the county elsewhere than in the counties containing a city of the first class, and there, by the special deputy commissioner for such county.

§ 6. State commissioner of excise; duties; necessary party to certain litigation.—Within ten days after the passage of this act the governor, by and with the advice and consent of the senate, shall appoint a state commissioner of excise who shall hold his office for the term of five years, and until his successor



is appointed and has qualified. A commissioner shall in like manner be appointed upon the expiration of the term. If a vacancy occurs in the office of commissioner it shall be filled in like manner for the residue of the term. The commissioner shall execute and file with the comptroller of the state a bond to the people of the state in the sum of twenty thousand dollars, with sureties to be approved by the comptroller, conditioned for the faithful performance of his duties, and for the due accounting for all moneys received by him as such commissioner. The commissioner shall receive an annual salary of five thousand dollars and the further sum of eighteen hundred dollars in lieu and in full of his expenses, which salary and expenses shall be payable in equal monthly installments. The state commissioner shall make an annual report to the legislature on or before the second Monday in each year, which shall contain such statements, facts and explanations as will disclose the actual workings of the liquor tax law in its bearings upon the welfare of the state, including all receipts and revenues collected under the law, and all expenses and disbursements incurred, and also such suggestions as to the general policy of the state and such amendments of this law as the commissioner shall deem appropriate. The state commissioner shall also cause the accounts and vouchers of all excise moneys collected and paid over to the state and to the several localities by each county treasurer and special deputy commissioner in the state, and the records of all transactions by them under the liquor tax law to be carefully examined, and the result of such examination certified to the state comptroller at least once in every year between the first day of May and the first day of October; and, in addition to such annual examination, said commissioner may, whenever in his discretion he shall deem it necessary, examine said account, vouchers and records. *The state commissioner of excise shall be made a party to all actions and proceedings affecting in any manner the submission of the local option questions provided for in section sixteen of this act or the result of any vote thereupon or the traffic in liquors under this act; to all actions and proceedings relative to the issuance of*



*liquor tax certificates under section eleven or the transfer thereof under section twenty-five, twenty-six or twenty-seven, or the surrender thereof for cancellation and rebate under section twenty-five; to all injunction proceedings under section twenty-nine; and to all other civil actions or proceedings, whether brought under the provisions of this act or otherwise, which in any manner affect the enjoyment of the privileges or the operation of the restrictions provided for in this act. From all other parties to such actions or proceedings, he shall be entitled to due notice of all proceedings therein and shall be duly served with copies of all papers and pleadings therein, where such notice of proceedings is not given to and such service of papers and pleadings is not made upon an attorney appearing therein upon his behalf, pursuant to a designation under section ten of this act.*

Thus amended, L. 1897, chap. 312; and \*L. 1901, chap. 640.

§ 7. **Office of state commissioner.**—The trustees or other officers having, by law, the custody of public buildings at the state capitol, shall assign to the commissioner rooms therein, for conducting the business of his department. The commissioner shall from time to time furnish the necessary furniture, stationery, and other proper conveniences for the transaction of such business, the expenses of which shall be paid by the treasurer on the certificate of the commissioner and the warrant of the comptroller.

§ 8. **Deputy commissioner; secretary; clerks.**—The state commissioner of excise shall appoint a deputy commissioner who shall receive an annual salary of four thousand dollars and the further sum of fifteen hundred dollars in lieu and in full of his necessary expenses, which salary and expenses shall be payable in equal monthly installments. During the absence or inability to act of the state commissioner, the deputy commissioner shall have and exercise all the powers conferred by this chapter upon the state commissioner. The deputy commissioner shall give a bond to the people of the state in the sum of twenty thousand dollars and with such sureties as shall be approved by the com-

missioner. The commissioner shall appoint a secretary, who shall receive an annual salary of two thousand dollars, payable in equal monthly installments, and a financial clerk, who shall receive an annual salary of eighteen hundred dollars payable in equal monthly installments. Such clerk, under the direction of the commissioner, shall have charge of the disbursement of the moneys appropriated for the expenses of the office, and shall give a bond to the people of the state, in such sum and with such sureties as shall be approved by the commissioner. Each of the officers provided for by this section, shall take and subscribe the constitutional oath of office before entering upon the performance of his duties, and may be removed by the commissioner, who may in like manner appoint his successor. The commissioner may also appoint such clerical force in his office as may be necessary.

Thus amended, L. 1897, chap. 312.

§ 9. Special deputy commissioners in certain localities.—The state commissioners\* of excise shall appoint a special deputy commissioner for the county of Erie; he shall also appoint a special deputy commissioner for the boroughs of Manhattan and the Bronx; also a special deputy commissioner for the borough of Brooklyn and a special deputy commissioner for the borough of Richmond; also a special deputy commissioner for the borough of Queens; also a special deputy commissioner for the county of Monroe. Such special deputy commissioners shall hold office during his pleasure and any vacancy in the office of special deputy commissioner shall be filled by the state commissioner. Upon the special deputy commissioner for the county of Erie are devolved all the powers, duties and obligations heretofore possessed by and vested in the special deputy commissioner for such county. Upon the special deputy commissioner for the boroughs of Manhattan and the Bronx are devolved all the powers, duties and obligations heretofore possessed by and vested in the special deputy commissioner for the county of New

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\*So in the original.



York. Upon the special deputy commissioner for the borough of Brooklyn are devolved all the powers, duties and obligations heretofore possessed by and vested in the special deputy commissioner for the county of Kings. Upon the special deputy commissioner for the borough of Richmond are devolved all the powers, duties and obligations heretofore possessed by and vested in the county treasurer of the county of Richmond under the liquor tax law. Upon the special deputy commissioner for the borough of Queens are devolved all the powers, duties and obligations heretofore possessed by and vested in the county treasurer of the county of Queens under the liquor tax law, and on January first in the year nineteen hundred all the powers, duties and obligations exercised and possessed by the county treasurer of the county of Queens under the provisions of the liquor tax law shall cease, terminate and end. Upon the special deputy commissioner for the county of Monroe are devolved all the powers, duties and obligations heretofore possessed by and vested in the county treasurer of the county of Monroe under the liquor tax law, and on June first, in the year nineteen hundred all the powers, duties and obligations exercised and possessed by the county treasurer of the county of Monroe under the provisions of the liquor tax law shall cease, terminate and end. The special deputy commissioners for the county of Erie, the county of New York and the county of Kings, now in office, shall be respectively the special deputy commissioners for the county of Erie, the boroughs of Manhattan and the Bronx and for the borough of Brooklyn, until their successors shall be appointed. The special deputy commissioners for the boroughs of Manhattan and the Bronx shall receive an annual salary of four thousand dollars; for the borough of Brooklyn, three thousand dollars; for the borough of Richmond and the county of Monroe, two thousand each, and for the county of Erie three thousand dollars, and for the borough of Queens two thousand five hundred dollars. Such salaries shall be payable in equal monthly installments. The special deputy commissioner for the borough of Richmond and the county of Monroe each shall be allowed



the sum of five hundred dollars annually or so much thereof as may be necessary to cover all the expenses of his office, including office rent and clerical help. The special deputy commissioner for the borough of Queens shall be allowed the sum of one thousand five hundred dollars annually or so much thereof as may be necessary, to cover all the expenses of his office, including office rent and clerical help. Each of such special deputies and their successors in office shall take and subscribe the constitutional oath of office, execute and file in the office of the comptroller a bond to the people of the state in such sum and with such sureties as shall be approved by the commissioner. The commissioners\* shall appoint in the office of each of such deputies, and their successors, except in the office of the deputy for the borough of Richmond and in the office of the deputy for the borough of Queens and the county of Monroe, such clerical force as may be necessary, or as may be provided by law. Each of such deputies, except the special deputy for the borough of Richmond and the special deputy for the borough of Queens, shall be furnished with an office, and furniture, fixtures and appliances therefor, as may be necessary. They shall perform such duties as may be required by the commissioner, or as may be provided by law. Each of such special deputies and their successors in office shall perform in the county or borough for which he is appointed all the duties heretofore conferred upon boards of excise or excise commissioners in such county or in the territory included in such borough under any law repealed by this act during the continuance of any license heretofore granted under such law as to the transfer, surrender or revocation thereof or as to prosecuting offences for violations of law under any law existing immediately prior to March twenty-third, eighteen hundred and ninety-six.

Thus amended, L. 1898, chap. 167; L. 1899, chap. 434; and L. 1900, chap. 257.

§ 10. Special agents; attorneys.—The state commissioner of excise shall appoint not more than sixty special agents, each of

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\*So in the original.

whom shall receive an annual salary of twelve hundred dollars, payable in equal monthly installments, together with the necessary expenses incurred by direction of the state commissioner in the performance of the duties of his office. Each of such special agents shall execute and file in the office of the comptroller, a bond to the people of the state in such sum and with such sureties as the commissioner shall require, conditioned for the faithful performance of the duties of his office. Such special agents shall be deemed the confidential agents of the state commissioner, and shall, under the direction of the commissioner, and as required by him, investigate all matters relating to the collection of liquor taxes and penalties under this act and in relation to the compliance with law by persons engaged in the traffic in liquors. Any such special agent may enter any place where liquors are sold at any time when the same is open, and may examine any liquor tax certificate granted or purported to have been granted in pursuance of law. He may investigate any other matters in connection with the sale of liquor and shall make complaints of violations of this act as provided for other officers in section thirty-seven hereof. He shall be liable for penalties as provided in section thirty-eight of this act, for neglect by public officers. The state commissioner of excise may designate for any county in which there is not a special deputy commissioner, one of such special agents to perform the duties conferred upon special deputies in relation to the transfer, surrender or revocation of a license existing at the time this act takes effect and as to prosecuting violations of laws repealed by this act. The state commissioner may designate an attorney or attorneys, to act with the special deputy of such county or a special agent, designated by the commissioner, as provided by this section, in the prosecution of all actions or proceedings under any law repealed by this chapter and pending when this chapter shall take effect, who shall have such authority as was conferred by law upon attorneys for boards of excise under the laws in force immediately prior to the passage of this chapter, whose compensation shall be paid by the county or city in whose behalf such prosecutions, actions or



proceedings may be or shall have been instituted. The state commissioner may employ necessary counsel in the department of excise, and may likewise designate and appoint an attorney or attorneys to represent him or to act with the special deputy, special agent or county treasurer in the prosecution or defense of any action or proceeding brought under the provisions of this act. They shall be paid by the state treasurer, on the warrant of the comptroller, such compensation as shall be agreed upon by the state commissioner. All officers appointed or employed under the provisions of sections eight, nine and ten of this act may be removed by the state commissioner, who may appoint their successors, as provided by law.

Thus amended, L. 1897, chap. 312.

**Appointment of special agents.**—The civil service eligible list, from which appointments for this position were first made, contained the name of a veteran who had been regularly examined, but who, on account of advanced age, was apparently not qualified for this position, and his name was accordingly stricken from the list by the civil service commissioners. This was held to be improper, the applicant being entitled to a probationary appointment. *People ex rel. Van Petten v. Cobb*, 13 App. Div. 56. A veteran, whose probationary service of three months as special agent, is not satisfactory, and for that reason is not given a permanent appointment, may not invoke L. 1896, chap. 821, because said act does not relieve him from the probationary test of merit and fitness for competitive positions in the civil service of the state, and for the further reason that the position of special agent is confidential and falls within the exceptions to said act. *People ex rel. Sweet v. Lyman*, 157 N. Y. 368, affirming 30 App. Div. 135, affirming 20 Misc. 80.

**Special agents; not accomplices; their duties.**—In the case last cited it is said that the duties of a special agent are manifestly of a confidential nature; that “his acts are official acts performed for and in the name of the commissioner and are not only secret, but they also involve a trust and confidence which are personal to the appointing officer. The duties cast upon the special agent involve skill, integrity, and liability personal to the officer he represents.”

Relative to the extent of their duty to assist in the enforcement of the law as confidential agents of the State Commissioner, it has been held that “Under his direction they are required to investigate all matters relating to the collection of liquor taxes and penalties under the act. They may also investigate other matters



with reference to violations of the Liquor Tax Law and, with certain county and municipal officers are required to notify district attorneys of violations of the statute which may come to their knowledge.

\* \* \* There is no provision in the Liquor Tax Law or any other statute imposing upon special agents of the Excise Department any duty or obligation to appear as witnesses before grand juries, or at all, otherwise than under and by virtue of subpoenas. \* \* \* There is an entire absence of statutory law making it a duty of a special agent to take any part in the prosecution of violations of the Liquor Tax Law after he shall have investigated the matter and made a report to the district attorney. \* \* \* The only officer or person competent to enforce the law by criminal action is the district attorney." *People ex rel. Larkin v. Hull*, 23 Misc. 63.

"The methods to be adopted in the course of such investigations are not specially defined or limited by the statute, and it was doubtless the intention of the legislature to leave to the state officials making such investigations the largest discretion and latitude in respect to the methods to be adopted by them therein, provided, of course, that such methods do not interfere with any of the rights of the parties whose acts are under investigation.

"It therefore seems clear that in the course of their investigation of the conduct of the defendant in her business of selling liquor, it was necessary and proper for the special agents to ascertain what was the particular kind of liquor which she was selling during prohibited hours, and for that purpose to seek to be served with the liquor which she was offering for sale.

"The evidence does not show that those agents offered any special invitation or inducement to the defendant to serve such liquor to them. The transaction was the ordinary one of ordering specified liquors in a liquor saloon and paying the usual prices for them. There is no evidence that the plaintiff (the State Commissioner of Excise) gave any particular instructions or directions to the special agents as to how they should proceed in this particular investigation or that they were particularly directed by the plaintiff to do anything to induce this defendant to sell liquor to them during the prohibited hours. And even if the plaintiff had given such particular instructions to the special agents, I should not hold that such directions were improper nor that the carrying out of such directions made the plaintiff or his special agents participants in the defendant's wrong-doing." *Lyman v. Oussani et al.*, 33 Misc. 409.

§ 11. Excise taxes upon the business of trafficking in liquors; enumeration.—Excise taxes upon the business of trafficking in liquors shall be of six grades, and assessed as follows:

Subdivision 1. Upon the business of trafficking in liquors to be drunk upon the premises where sold, or which are so drunk,

whether in a hotel, restaurant, saloon, store, shop, booth or other place, or in any out-building, yard or garden appertaining thereto or connected therewith, there is assessed an excise tax to be paid by every corporation, association, copartnership or person engaged in such traffic, and for each such place where such traffic is carried on by such corporation, association, copartnership or person if the same be in a city having by the last state census a population of fifteen hundred thousand or more, the sum of eight hundred dollars; if in a city having by said census a population of less than fifteen hundred thousand, but more than five hundred thousand, the sum of six hundred and fifty dollars; if in a city having by said census a population of less than five hundred thousand, but more than fifty thousand, the sum of five hundred dollars; if in a city or village having by said census a population of less than fifty thousand, but more than ten thousand, the sum of three hundred and fifty dollars; if in a city or village having by said census a population of less than ten thousand, but more than five thousand, the sum of three hundred dollars; if in a village having by said census a population of less than five thousand, but more than twelve hundred, the sum of two hundred dollars; if in any other place, the sum of one hundred dollars. The holder of a liquor tax certificate under this subdivision is entitled also to traffic in liquors as though he held a liquor tax certificate under subdivision two of this section, subject to the provisions of section sixteen of this act.

Subdivision 2. Upon the business of trafficking in liquors in quantities less than five wine gallons, no part of which shall be drunk on the premises where sold, or in any outbuilding, yard, booth or garden appertaining thereto or connected therewith, there is assessed an excise tax to be paid by every corporation, association, copartnership or person engaged in such traffic, and for each such place where such traffic is carried on by such corporation, association, copartnership or person, if the same be in a city having by the last state census a population of fifteen hundred thousand or more, the sum of five hundred dollars; if in a city having by the said census a population of less than fifteen



hundred thousand, but more than five hundred thousand, the sum of four hundred dollars; if in a city having by said census a population of less than five hundred thousand, but more than fifty thousand, the sum of three hundred dollars; if in a city or village having by said census a population of less than fifty thousand, but more than ten thousand, the sum of two hundred dollars; if in a city or village having by said census a population of less than ten thousand, but more than five thousand, the sum of one hundred dollars; if in a village having by said census a population of less than five thousand, but more than twelve hundred, the sum of seventy-five dollars; if in any other place the sum of fifty dollars. The holder of a liquor tax certificate under this subdivision, who is a duly licensed pharmacist, and the corporation, association or copartnership of which he is a member is subject to the provisions of exception one of section thirty-one of this act, and to the provisions of section sixteen of this act.

Subdivision 3. Upon the business of trafficking in liquors by a duly licensed pharmacist, which liquors can only be sold upon the written prescription of a regularly licensed physician, signed by such physician, which prescription shall state the date of the prescription, the name of the person for whom prescribed, and shall be preserved by the vendor, pasted in a book kept for that purpose, and be but once filled, and which liquors shall not be drunk on the premises where sold, or in any outbuilding, yard, booth or garden appertaining thereto or connected therewith, there is assessed an excise tax to be paid by such duly licensed pharmacist or the corporation, association or copartnership of which he is a member, engaged in such traffic, and for each such place where such traffic is carried on by such pharmacist, or by such corporation, association or copartnership of which he is a member, the sum of five dollars. The holder of a liquor tax certificate under this subdivision may sell alcohol, to be used for medicinal or mechanical purposes, without a prescription, except during prohibited hours.

Subdivision 4. Upon the business of trafficking in liquors upon any car, steamboat or vessel within this state, to be drunk on



such car or on any car connected therewith, or on such steamboat or vessel, or upon any boat or barge attached thereto, or connected therewith there is assessed an excise tax, to be paid by every corporation, association, copartnership or person engaged in such traffic, and for each car, steamboat or vessel, boat or barge, upon which such traffic is carried on, the sum of two hundred dollars.

Subdivision 5. The holder of a liquor tax certificate under subdivision two of section eleven of this act, who is engaged in the business of bottling malt liquors, or who bottles the same, and who sells such malt liquors at any place other than that stated in such liquor tax certificate, in quantities of less than five wine gallons, may sell and deliver from a vehicle to the occupant of a store or other building at such place of occupancy, malt liquors in bottles in a quantity of less than five wine gallons, but of not less than three gallons (or twenty-four pint bottles) at a time, provided he shall have obtained for each vehicle from which he so sells and delivers a special tax certificate permitting such traffic from such vehicle. There is assessed for each vehicle so employed an excise liquor tax of one hundred dollars. The state commissioner of excise shall prepare and issue such special liquor tax certificate as shall be necessary to carry out the provisions of this subdivision, and such certificate shall at all times be carried with each such vehicle, or posted therein or thereon, in such manner as the state commissioner of excise shall direct. No sale or delivery of malt liquor under the provisions of this subdivision shall be permitted in any town in which, under section sixteen of this act, the sale of liquor, under subdivision two of section eleven, is prohibited.

Subdivision 6. Upon the business of trafficking in alcohol in quantities of less than five gallons, which alcohol can only be sold between the hours of seven o'clock in the morning and seven o'clock in the evening, on any day except Sunday, for use for mechanical, medicinal or scientific purposes, by dealers who neither keep nor sell any liquors of any kind other than alcohol, there is assessed an excise tax to be paid by every corporation,

association, copartnership or person engaged in such traffic, and for each such place where such traffic is carried on by such corporation, association, copartnership or person, if the same be in a city having by the last state census a population of fifteen hundred thousand or more, the sum of twenty-five dollars; if in a city having by said census a population of less than fifteen hundred thousand, but more than five hundred thousand, the sum of twenty dollars; if in a city having by said census a population of less than five hundred thousand, but more than fifty thousand, the sum of fifteen dollars; if in a city or village having by said census a population of less than fifty thousand, but more than ten thousand, the sum of ten dollars; if in any other place, the sum of five dollars. No liquor tax certificate issued under subdivisions three, five or six of this section, shall be transferred or assigned, and no rebate shall be allowed or paid upon the surrender or cancellation thereof. If there be more than one bar, room or place on the premises, car, steamboat, vessel, boat or barge, at which the traffic in liquors is carried on under any subdivision of this section, a like additional tax is assessed for each such additional bar, room or place.

*Subdivision 6a. Upon the business of trafficking in liquors in quantities of less than five wine gallons, but not less than two wine gallons, in any town, by a grower of fruit therein, or a manufacturer of any liquor produced solely therefrom in such town, which liquor can only be sold between the hours of seven o'clock in the morning and seven o'clock in the evening on any day, except Sunday, no part of which shall be drunk on the premises where sold, or in any outbuilding, yard, booth or garden appertaining thereto or connected therewith, and no part of which liquors shall be sold to or for any resident of said town, except the holder of a liquor tax certificate under subdivision three of section eleven of this act, in case traffic in liquors therein to be drunk on the premises where sold is prohibited as the result of a vote on local option pursuant to section sixteen of this act, there is assessed an excise tax to be paid by every corporation, association, copartnership or person engaged in such traffic, and for*



*each such place where such traffic is carried on, the sum of fifty dollars for each excise year, or any part thereof, during which such traffic is carried on, and no liquor tax certificate issued under this subdivision shall be transferred or assigned, and no rebate shall be allowed or paid upon the surrender or cancellation thereof.*

**Subdivision 7. Enumeration.**—When the population of a city or village is not shown by the latest state census, it shall be determined for the purposes of this act by the latest United States census, and if not shown by reason of the incorporation of a new city or village, or by reason of not having been separately enumerated, the state commissioner of excise is authorized and directed, in his discretion, to cause an enumeration of the inhabitants to be taken in such city or village. He may also cause to be taken an enumeration of the inhabitants of any hamlet or unincorporated village, after first having established a limit or boundary line around such hamlet or unincorporated village, within which limit or boundary line such enumeration may be taken. Whenever a limit or boundary line shall have been established around any hamlet or unincorporated village, such limit or boundary line shall be described and certified to by the state commissioner of excise and be entered of record and become part of the records of the state department of excise, and such limit or boundary line shall not be changed for a period of five years after the date of recording the same, unless such hamlet or unincorporated village become an incorporated village with corporate limits and boundary lines different from those established by the state commissioner of excise, in which case such newly incorporated village may be enumerated as hereinbefore provided in this section. If since the latest state enumeration was taken, the boundaries of the city shall have been changed by the addition of territory not in the same judicial district, such annexed territory shall not be deemed to be a part of such city for the purposes of determining the amount of excise tax assessed therein by this act; but the inhabitants of such annexed territory shall be enumerated for purposes of so determining such excise tax and, except as to the amount of the excise tax so de-



terminated, all the provisions of this act shall be applicable to such annexed territory and the excise tax assessed in such annexed territory shall be paid to the city to which such territory shall have been annexed. The amount of excise tax in every place in this state shall remain the same as assessed for the year eighteen hundred and ninety-nine, until changed by an enumeration authorized by the state commissioner of excise, or by an increase or decrease of population shown by a subsequent state or United States census, and such excise tax assessed in each place enumerated under this subdivision and assessed in each place where a change in the population is shown by the latest state or United States census shall be the same as that provided in subdivisions one, two, three and six of this section, for places containing the same population. The state commissioner of excise shall immediately certify the result of an enumeration taken by him under the provisions of this act to the treasurer or special deputy commissioner of the county or borough in which the territory so enumerated by him or any part thereof is situated, which certificate shall be evidence of the facts therein stated.

Thus amended, L. 1897, chap. 312; L. 1900, chap. 367; and \*L. 1901, chap. 640. See also L. 1897, chap. 442 and chap. 742.†

**Excise taxes. Constitutionality of the Liquor Tax Law.**—The constitutionality of the Liquor Tax Law, and particularly this section of said act, was first raised in a proceeding instituted against the commissioners of excise in the city of New York to review their determination in refusing to issue a license under L. 1892, chap. 401, for a period extending beyond April 30, 1896, in disregard to § 3 of this act. The law was held to be constitutional in every respect; that it was not a tax law, but an exercise of the police power, merely designed to regulate the liquor traffic; that the tax need not be uniform nor the punishment uniform; that it does not appropriate public moneys for local or private purposes, and a two-thirds vote of the legislature was unnecessary; that the classification of cities was not improper; that it was not a special city law, and its submission to the mayors of cities was unnecessary. *People ex rel. Einsfeld v. Murray*, 149 N. Y. 367, affirming 4 App. Div. 185.

The constitutionality of this section was also involved in *Kresser v. Lyman*, 74 Fed. Rep. 765, cited in note under § 4.

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\*Italics indicates recent amendments.

†See pages 698-99.

The character of the so-called "excise taxes" and the liquor tax certificates issued upon their payment is also considered in *Scalzo v. Sackett*, 30 Misc. 543, where it is held that the money paid and collected under the Liquor Tax Law is not "a tax in the sense of an assessment upon citizens for the support of the government which protects their persons and property, but is imposed upon a class as a contribution from them to aid the government for those expenditures which the business which they are privileged to conduct may entail upon the public generally as a portion of the causes which lead to pauperism and crime. It is, therefore, in substance, a tax upon a special character of business the payment of which privileges the conduct of the business, and the liquor tax certificate is simply the evidence of that privilege, although it may be transferable and valuable as property."

**Rate of taxation. Population. Enumeration.**—The basis upon which excise taxes are assessed is, so far as possible, the population of the place where the traffic in liquors is to be carried on. Originally, the population of an incorporated village or city was determined solely by the last State or Federal census, if incorporated when such census was taken. When the last state census was taken in 1892, the population of villages was not separately enumerated, and to determine the rate of taxation in such villages it was necessary to be guided by the last United States census. If the population of a place did not appear from said census, the rate of taxation was that assessed upon the class designated as "all other places," notwithstanding the fact that such place had a population of more than twelve hundred. *People ex rel. Cramer v. Medberry*, 17 Misc. 8; *Lyman v. McGreivay*, 159 N. Y. 561, affirming (without opinion) 25 App. Div. 68, affirming unreported decision of \*McLaughlin, J. S. C.; *Ging v. Sherry*, 32 App. Div. 354, reversing unreported decision of \*Maddox, J. S. C.; *People ex rel. Ging v. Lyman*, 46 App. Div. 312; but see *Baker v. Bucklin*, 43 App. Div. 336, affirming 22 Misc. 560.

If the population of a city or village was not shown by the last State or United States census because of its incorporation since the taking of such census, the State Commissioner of Excise was authorized to enumerate the inhabitants of such city or village.

This section was then amended by L. 1897, chap. 312, whereby the State Commissioner of Excise was authorized to enumerate certain places under other circumstances. In construing the provisions of this amendment, it was held that when the population of a village is not shown by the last State or United States census that the State Commissioner of Excise might cause an enumeration of the inhabitants of such village to be taken if he had any doubts as to the number of the population as affecting the amount of the excise tax

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\*Opinion on file in Department of Excise.



assessed therein, but, in the absence of such enumeration, he could not arbitrarily fix the population and the consequent tax. (Note the further recent amendment of this section in respect to such enumeration. L. 1900, chap. 367.) *Matter of Steenburgh v. Grippin*, 24 Misc. 1; *Matter of De Graff v. Clemons*, 37 App. Div. 626 (no opinion); *Matter of Matthews v. Clemons*, 37 App. Div. 626 (no opinion), affirmed (without opinion) 161 N. Y. 645; *Matter of McGreivey v. Grippin*, 37 App. Div. 66, affirmed (without opinion) 161 N. Y. 645.

In the case last mentioned it was also held that an enumeration taken pursuant to L. 1897, chap. 414, § 310, the "Village Law," is not "the last State census" within the meaning of this section, and is not a proper basis for the assessment of excise taxes.

An enumeration of that portion of the city of New York annexed by L. 1895, chap. 934, was taken by the State Commissioner of Excise pursuant to the provisions of this section as amended by L. 1897, chap. 312, which took effect April 20, 1897. This enumeration was completed on April 25, 1897, resulted in the increase of the excise taxes assessed upon the traffic in liquors after May 1, 1897, but was held not to be retroactive or applicable to persons who had already received certificates for the ensuing year when said act was passed or before such enumeration was completed. *Hilliard v. Giese*, 155 N. Y. 702, affirming (without opinion) 25 App. Div. 222, reversing unreported decision of \*Lawrence, J. S. C.

In establishing a boundary line around a hamlet or unincorporated village and in enumerating the inhabitants thereof pursuant to L. 1896, chap. 112, §11, sub. 7, as amended by L. 1897, chap. 312, the State Commissioner of Excise may properly include a little settlement which locally has its own name, but which practically forms a part of the unincorporated village, or may include several hamlets within a single limit so long as they are so close together as to constitute for all purposes of trade and association a single community. He may also include portions thereof which are situated in a township where trafficking in liquors is prohibited. *Matter of Lyman v. Bradsted*, 26 Misc. 629. But it seems that, when any portion of such a hamlet or unincorporated village becomes incorporated, excise taxes should be assessed therein under the general provisions of this act instead of pursuant to an enumeration taken by the State Commissioner of Excise under its special provisions, because the district incorporated is no longer a part of the hamlet enumerated. *People ex rel. Briggs v. Lyman*, 48 App. Div. 484, affirmed (without opinion) 163 N. Y. 602.

The recent increase or decrease in the amount of excise taxes for several villages and cities is based upon the recent Federal census, which shows corresponding changes in their population.

**Additional excise tax for each separate bar, room or place.**—A liquor tax certificate must be obtained for and posted in each bar, room or place distinctively for the sale of liquor, but the business of trafficking in liquors at a place for which a certificate has been obtained com-

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\*Opinion on file in Department of Excise.



prehends something more than the serving of liquors over a bar, and may include the distribution of liquors by waiters elsewhere about the place where the bar is located. *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210. *Matter of Lyman v. Malcolm Brewing Co.*, 161 N. Y. 119, 160 N. Y. 96, affirming 40 App. Div. 46, affirming unreported decision of \*Smith, J. S. C.

§ 12. Tax, when due and payable.—The several amounts to be paid as taxes under this act are assessed yearly, commencing on the first day of May, eighteen hundred and ninety-six, and shall be paid yearly on the first day of May of each year, and said assessments together with any penalty that may become due by reason of the violation of any of the provisions of this act, shall attach to and operate as a lien on the property on and in said premises where such traffic in liquors is carried on or elsewhere belonging to the corporation, association, copartnership or person from whom such tax is due; provided, however, that when such traffic shall be commenced after the said first day of May in any year, said assessment shall, for the balance of the year, be in proportion as the remainder of the year shall be to the whole year, except that it shall in no case be for less than one-twelfth of a year—any part of a month being computed as one month—and the said amount shall attach and operate as a lien as aforesaid, at the date of such commencement. This section is subject to the provisions of section four of this act relating to licenses in force at the date of the passage of this act.

§ 13. Officers to whom the tax is to be paid and how distributed.—The taxes assessed and all fines and penalties incurred under this act in counties containing a city of the first class shall be collected by and paid to the special deputy commissioner for such county, and in all other counties by and to the county treasurer of the county in which the traffic is carried on, except that the taxes assessed under subdivisions four and five of section eleven of this act, and all fines and penalties in connection therewith, shall be collected by and paid to the state commissioner of excise and by him to the state treasurer. One-third of the revenues resulting

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\*Opinion on file in Department of Excise.

from taxes, fines and penalties under the provisions of this act, less the amount allowed for collecting the same, shall be paid by the county treasurer, and by the several special deputy commissioners receiving the same within ten days from the receipt thereof, to the treasurer of the state of New York, to the credit of the general fund, as a part of the general tax revenue of the state and shall be appropriated to the payment of the current general expenses of the state and the remaining two-thirds thereof, less the amount allowed for collecting the same, shall belong to the town or city in which the traffic was carried on from which the revenues were received, and shall be paid by the county treasurer of such county, and by the special deputy commissioners to the supervisor of such town, or to the treasurer or fiscal officer of such city, within ten days from the receipt thereof. All moneys so collected by special deputy commissioners of excise shall be deposited until the same shall be paid over to the state treasurer or local fiscal officer as is herein provided, in banks or other depositories designated by the state commissioner of excise, who shall require from each such bank or depository a bond running to the people of the state of New York in such penalty and with such sureties as shall be approved by the said state commissioner, conditioned that such bank or depository will safely keep all such moneys that may be so deposited in or held by it on deposit and will promptly pay the same over at any and all times upon legal demand therefor. Action on said bond for any default or violation of its conditions may be brought by the state commissioner of excise who shall distribute the amount of money recovered to the locality and the state as their respective interests may appear. At the time of making such payment the special deputy commissioner or county treasurer shall furnish to the officer of such city or town to whom such payment is made a written statement under oath stating when such money was received and from whom received; and that the statement includes all the moneys received to a date named in such statement. Such revenues shall be appropriated and expended by such town or city, in such manner as is now or may hereafter be provided by law for the appro-



priation and expenditure of sums received for excise licenses or in such other manner as may hereafter be provided by law; and any portion of such revenues not otherwise specifically appropriated by law may be applied to the ordinary expenses of the city or town. Any special deputy commissioner or county treasurer who shall neglect or refuse to apportion and pay over such moneys, as above provided, shall, in addition to the fines and penalties otherwise provided in this act, be liable to a penalty of fifty dollars for each and every offense, to be recovered in an action by the officer entitled to receive such excise moneys, brought by such officer in the name of the city or town entitled thereto, with costs, in addition to the money unlawfully withheld; and if any special deputy commissioner or county treasurer shall wilfully make and verify a false statement under this section, he shall be guilty of perjury.

Thus amended, L. 1897, chap. 312; and L. 1900, chap. 367.

**Distribution of excise taxes.**—The distribution of excise taxes pursuant to this section has been declared constitutional, they not being considered public moneys, and provision therefor not being considered an appropriation thereof to local or private purposes. *People ex rel. Einsfeld v. Murray*, 149 N. Y. 367, affirming 4 App. Div. 185. According to this decision the provisions of this section “operate on the fund at the very moment of its collection.” Explicit directions as to the manner of its disposition having been prescribed by this section, subject to a contingency arising under § 29, it may not be otherwise appropriated, as for the payment of costs under § 28, *Matter of Seymour v. Van Evera*, 47 App. Div. 320; for the repayment of moneys paid in excess of proper excise taxes, *Baker v. Bucklin*, 43 App. Div. 336, affirming 22 Misc. 560; or otherwise improperly paid, *Hilliard v. Giese*, 155 N. Y. 702, affirming (without opinion), 25 App. Div. 222, reversing unreported decision of \*Lawrence, J. S. C.; for the payment of rebates, *Ging v. Sherry*, 32 App. Div. 354, reversing unreported decision of \*Maddox, J. S. C.; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335; or pursuant to a special act of the legislature which literally construed is inconsistent with, but which construed liberally is in harmony with the general scheme of the Liquor Tax Law. *People ex rel. Town of Plattsburgh v. Williams*, 162 N. Y. 240, reversing 47 App. Div. 88, reversing 29 Misc. 463.

See also *Scalzo v. Sackett*, 30 Misc. 543, for attempted recovery of excise taxes paid by an applicant for a liquor tax certificate whose application has been denied but who has trafficked in liquor.

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\*Opinion on file in Department of Excise.



§ 14. **Compensation of county treasurers.**—As full compensation and in full payment of all charges and expenses for collecting the taxes herein provided for, and keeping the necessary books, and making the necessary reports, and issuing the liquor tax certificates, the officer charged therewith, shall be allowed in counties containing a city of the first or second class or any part thereof one per centum on the amount of taxes, penalties and fines collected except as provided in section nine; in counties containing a city of the third class, but not a city of the first or second class or any part thereof, two per centum; in all other counties, three per centum, which amount shall be deducted and retained by him from the moneys so collected, and charged one-third to the state and two-thirds to the locality to which the tax belongs. The provisions of this section shall not operate to reduce the per centum heretofore allowed for compensation of county treasurers in counties which now contain a portion of a city of the first or second class.

Thus amended, L. 1898, chap. 167.

§ 15. **Books and blanks to be furnished by the state commissioner of excise.**—Immediately upon the passage of this act the state commissioner of excise shall cause to be prepared the necessary books for his office and shall also cause to be prepared and furnish to each special deputy commissioner and to each county treasurer in counties not containing a city of the first class, the necessary and proper books of record, and books in which accounts shall be kept of all taxes, or other moneys accruing and collected under the provisions of this act, and the necessary blanks for reports, and the blanks necessary for the application for liquor tax certificates, and the blank bonds and liquor tax certificates provided for in this act, which books, blanks and certificates shall be uniform throughout the state. Such books of record and account and all reports, applications and bonds, when filed, shall be public records. The necessary expenses of preparing such books and blanks and certificates shall be paid out of the treasury of the state from any funds not otherwise appropriated. He shall furnish to each county treasurer in counties

not containing a city of the first class, and to each special deputy commissioner, who shall keep the same, a record book showing the following facts:

1. The name of each corporation, association, copartnership or person upon which or whom a tax is assessed under the provisions of this act.

2. The name of each corporation, association, copartnership or person paying a tax under the provisions of this act.

3. The name of each corporation, association, copartnership or person to which, or to whom, a certificate of the payment of such tax is issued.

4. Under which of the subdivisions of section eleven of this act such certificate of the payment of such tax is issued.

5. The date when such tax is assessed and the date of the commencement of the term for which issued.

6. The term for which such certificate is issued and the date of the ending thereof.

7. The amount of the tax assessed.

8. The amount of tax paid.

9. The date when paid.

10. The location of the premises where the traffic is carried on.

11. The name and residence of each surety or corporation on the bond of the corporation, association, copartnership or person to whom the tax certificate is issued.

12. The amount of each fine or penalty and the costs, if any.

13. The amount collected.

14. The amount of the expenses of such collection.

15. The date of the surrender or cancellation of any tax certificate and the cause therefor.

16. The amount of tax refunded, if any, upon such surrender or cancellation.

17. Said special deputy commissioner or county treasurer shall keep a separate and distinct account of all excise moneys received and paid over by him; and if such moneys shall be deposited in a bank or other depository, they shall be kept in a separate account, in the official name of such officer, and shall



also be entitled "Liquor tax moneys." Such officer shall also keep all such books of account and in such form as the state commissioner of excise shall provide and direct, and shall render to such commissioner such reports and exhibit such records, accounts and vouchers as he may from time to time require, which reports shall be verified if the state commissioner shall so direct. The willful making of a false statement under oath in any such report shall be perjury, and in addition thereto shall subject the person guilty to the penalty and punishment prescribed in section thirty-eight of this act.

Thus amended, L. 1897, chap. 312.

§ 16. Local option to determine whether liquors shall be sold under the provisions of this act.—In order to ascertain the will of the qualified electors of each town, the following questions shall be submitted at each biennial town meeting hereafter held in any town in this state, provided the electors of the town to the number of ten per centum of the votes cast at the next preceding general election shall request such submission by written petition, signed and acknowledged by such electors before a notary public or other officer authorized to take acknowledgments or administer oaths, which petition shall be filed not less than twenty days before such town meeting with the town clerk of the town;

Question 1. Selling liquor to be drunk on the premises where sold.—Shall any corporation, association, copartnership or person be authorized to traffic in liquors under the provisions of subdivision one of section eleven of the liquor tax law, namely, by selling liquor to be drunk on the premises where sold, in (here insert the name of the town)?

Question 2. Selling liquor not to be drunk on the premises where sold.—Shall any corporation, association, copartnership or person be authorized to traffic in liquors under the provisions of subdivision two of section eleven of the liquor tax law, namely, by selling liquor not to be drunk on the premises where sold, in (here insert the name of the town)?

Question 3. Selling liquor as a pharmacist on a physician's prescription.—Shall any corporation, association, copartnership or



person be authorized to traffic in liquors under the provisions of subdivision three of section eleven of the liquor tax law, namely, by selling liquor as a pharmacist on a physician's prescription, in (here insert the name of the town)?

Question 4. Selling liquor by hotel keepers only.—Shall any corporation, association, copartnership or person be authorized to traffic in liquors under subdivision one of section eleven of the liquor tax law, but only in connection with the business of keeping a hotel, in (here insert the name of the town), if the majority of the votes cast on the first question submitted are in the negative?

The town clerk shall, within five days from the filing of such petition in his office, prepare and file in the office of the county clerk of the county a certified copy of such petition, provided the town meeting at which said questions are to be submitted is to be held at the time of the general election. The town clerk shall also, at least ten days before the holding of such town meeting or general election, cause to be printed and posted in at least four public places in such town, a notice of the fact that all of the local option questions provided for herein will be voted on at such town meeting or general election; and the said notice shall also be published, at least five days before the vote is to be taken, once, in one newspaper published in the county in which such town is situate, which shall be a newspaper published in the town, if there be one. Whenever such questions are to be submitted under the provisions of this act, it shall be the duty of each officer charged by law with the duty of preparing the official ballots for such town meeting or election, to have prepared at the time fixed by law for preparing the official ballots for such town meeting or election, the ballots required by the election law for voting upon any constitutional amendment, proposition or question in the form and of the number required by the election law, upon the face of which shall be printed in full the said questions, as heretofore stated. Any elector qualified to vote for town, county or state officers at such town meeting or general election shall be entitled to vote upon such local option questions. As soon as the

town meeting or election shall be held, a return of the votes cast and counted shall be made as provided by law, and if the majority of the votes shall be in the negative or if the number of votes cast for and against shall be equal on either of such questions, no corporation, association, copartnership or person shall thereafter so traffic in liquors or apply for or receive a liquor tax certificate under the subdivision or subdivisions of section eleven, referred to in the question or questions upon which the number of votes cast for and against shall be equal or upon which the majority of the votes shall have been cast in the negative, *except as provided by clause "j" of section thirty-one of this act.* But if the majority of the votes cast on the fourth question submitted are in the affirmative, and a majority of the votes cast on the first question submitted are not in the affirmative, a liquor tax certificate may be granted under subdivision one of section eleven to the keepers of hotels, who may traffic in liquor to be drunk in the hotel and off the premises, though the majority of the votes cast on the second question submitted are not in the affirmative. If the majority of the votes cast on the second question submitted shall be in the affirmative, the holder of a liquor tax certificate under subdivision two of section eleven, who is a pharmacist, shall not sell as a pharmacist unless the majority of the votes cast on the third question submitted are in the affirmative. The status existing at the time such vote is taken upon questions submitted shall not be changed until the first day of May following next thereafter, prior to which time such vote shall neither authorize the issuance of liquor tax certificates in accordance therewith or preclude the issuance of such certificates in accordance with the result of the preceding vote on such questions submitted, nor shorten the term for which any liquor tax certificate may have been lawfully issued, nor affect the rights of any person thereunder. If for any reason except the failure to file any petition therefor, the four propositions provided to be submitted herein to the electors of a town shall not have been properly submitted at such biennial town meeting, such propositions shall be submitted at a special town meeting duly called. But a special town



meeting shall only be called upon filing with the town clerk the petition aforesaid and an order of the supreme or county court, or a justice or judge thereof, respectively, which *may* be granted *upon eight days notice to the state commissioner of excise*, sufficient reason being shown therefor. The town clerk shall, within five days after the filing of such petition and order, call a special town meeting to be held at a time not less than twenty days nor more than thirty days after the filing of such petition and order, and he shall also cause to be printed, posted and published a notice of such special town meeting, containing a clear and concise statement of the purpose thereof, and shall prepare ballots therefor in all respects as is provided by this act in the case of a biennial town meeting, and the result of the vote thereat shall be canvassed, certified and returned in like manner and shall take effect at the beginning of the next excise year, that is, on the first day of May following such vote, as is provided when a vote is taken at a biennial town meeting. A certified copy of the statement of the result of the vote, upon each of such questions submitted, shall immediately after the submission thereof, be filed by the town clerk or other officer with whom returns of town meetings are required to be filed by the election law with the state commissioner of excise and also with the county treasurer of the county, or with the special deputy commissioner for counties containing a city of the first class, which also contains a town, and no liquor tax certificate shall thereafter be issued by such officers to any corporation, association, copartnership or person to traffic in liquor in said town under such subdivision of section eleven of this act upon which a majority of the votes may have been cast in the negative, except as otherwise provided in this act.

Thus amended, L. 1897, chap. 312; L. 1899, chap. 398; L. 1900, chap. 367; and ‡L. 1901, chap. 640. See also †L. 1897, chap. 775, and L. 1898, chap. 497.

**Local option under the liquor tax law prior to the operation of the new system.**—One of the primary purposes of the Liquor Tax Law as expressed in its title was to provide a new system of local option in towns. Until this act was put into operation, the issuance of liquor

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‡Italics indicate recent amendments.

†See pages 560-561



tax certificates was prohibited in any town in which at the time the act took effect, viz., March 23, 1896, there was no license. The fact that no licenses were then in force was conclusive on the question as to whether a town was no license or otherwise, evidence showing an inclination on the part of a majority of excise commissioners to issue licenses being immaterial. *People ex rel. Richardson v. Sackett*, 17 Misc. 405. Although § 19 then contained no express authority for the refusal of liquor tax certificates in such no license towns where applications therefor were correct in form, such refusals were sustained, *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406, and the issuance of certificates in a town where a commissioner of excise supposed to be in favor of granting licenses had been elected immediately prior to March 23, 1896, where no licenses were then actually in force, but where one was subsequently granted, was held to be unauthorized and such certificates were revoked and cancelled. *Matter of Wilbur v. Welling*, unreported decision of \*Stover, J. S. C.

**First submission of the local option questions.**—The new local option questions were to be submitted to the electors of every town at the “town election occurring next after the passage of this act.” Annual town meetings for 1896 had already been held in all towns excepting sixty-two when the law was enacted so that the local option questions were not generally submitted throughout the state until the annual town meetings for 1897, it having been held that special elections for their submission were unauthorized. *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406; *People ex rel. Richardson v. Sackett*, unreported decision of \*Russell, J. S. C.; *People ex rel. Fuller v. Elles*, unreported decision of \*Lyon, J. S. C.

**Resubmission of the local option questions.**—The statute was mandatory respecting the first submission of the local option questions, but it was optional with a certain percentage of electors in any town whether such questions should be resubmitted in every second year thereafter. A petition requesting the resubmission of all four questions duly signed and acknowledged by them was required to be filed with the officer charged with the duty of furnishing ballots. *Matter of Getman*, 28 Misc. 451; *Matter of Clement v. Wilcox*, 29 Misc. 29; *People ex rel. Decker v. Decker*, 48 App. Div. 638, affirming (without opinion), 28 Misc. 699; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164. The time for filing such petition was not prescribed by this section but compliance with the Town Law, L. 1897, chap. 481, § 32, requiring petitions to be filed at least 20 days before a town meeting was held to be necessary. *People ex rel. Hovey v. Town Clerk*, 26 Misc. 220; *Stewart v. Town of Newfield*, unreported decision of \*Smith, J. S. C. Likewise was the posting of notices ten days prior to such

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\*Opinion on file in Department of Excise.

town meeting held to be important where the electors of the town had not otherwise been notified of the intended resubmission of the local option questions. *People ex rel. Crane v. Chandler*, 41 App. Div. 178. Meanwhile during the spring of 1899 those towns wherein the questions were first submitted in 1897, were, where not restrained by process or otherwise, resubmitting them without regard to these provisions of the Town Law. By amendment some of the irregularities were prevented from invalidating the results already obtained and where the questions had been otherwise improperly submitted or for similar reasons not submitted at all, special town meetings for their resubmission were authorized. L. 1899. chap. 398.

This section of the law was not amended, however, so as to fully meet the contingencies arising from the holding of town meetings biennially. Those towns which were entitled to a resubmission of the local option questions in 1900 were to be compelled to hold special town meetings. Except for the absence of requirements respecting the filing of the petition already referred to, the general provisions of the act fully provided for the submission of the local option questions at biennial town meetings in the spring of 1899, but they were inadequate when applied to the resubmission of these questions in towns which held their biennial town meetings at the same time with the general election, because it was uncertain whether the town clerk or the county clerk was the officer charged with the duty of furnishing ballots and therefore the officer with whom petitions should be filed. *McMullen v. Berean*, 29 Misc. 443; *Eggleston v. Boards of Election Inspectors*, 51 App. Div. 38; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *Matter of Krieger*, 59 App. Div. 346.

This section has, therefore, been reconstructed so as to meet the exigencies of the present situation and with the view of making the local option provisions of this act of themselves as complete as possible. For that reason some cases here cited are no longer applicable.

**Special town meetings.**—See *People ex rel. Richardson v. Sackett*, unreported decision of \*Russell, J. S. C.; *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406; *People ex rel. Fuller v. Elles*, unreported decision of \*Lyon, J. S. C.; *People ex rel. Crane v. Chandler*, 41 App. Div. 178; *McMullen v. Berean*, 29 Misc. 443; *Matter of Getman*, 28 Misc. 451; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164; *Matter of Sullivan*, 30 Misc. 682, affirmed, 52 App. Div. 634; *Matter of Wood*, 50 App. Div. 622; *People ex rel. Wood v. Town Canvassers*, 32 Misc. 131; *Matter of Arnold*, 32 Misc. 439; *People ex rel. Taylor v. Ely*, unreported decision of \*Kenefick, J. S. C.; *Matter of Krieger*, 59 App. Div. 346; *Matter of Sullivan*, 34 Misc. 598; *Matter of Griffin*, — Misc.—; *Matter of Rowley*, 34 Misc. 662; *Matter of Powers*, 34 Misc. 636.

**Form of petition.**—See *Matter of Getman*, 28 Misc. 451; *Matter of Clement v. Wilcox*, 29 Misc. 29; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123.

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**Petition to be filed.**—See *People ex rel. Decker v. Decker*, 48 App. Div. 638, affirming (without opinion) 28 Misc. 699; *Matter of Getman*, 28 Misc. 451; *Matter of Krieger*, 59 App. Div. 346.

**Date of filing petition.**—See *People ex rel. Horey v. Town Clerk*, 26 Misc. 220; *Stewart v. Town of Newfield*, unreported decision of \*Smith, J. S. C.

**With whom filed.**—See *McMullen v. Berean*, 29 Misc. 443; *Eggleston v. Boards of Election Inspectors*, 51 App. Div. 38; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *Matter of Krieger*, 59 App. Div. 346.

**Posting notices.**—See *People ex rel. Crane v. Chandler*, 41 App. Div. 178; *Eggleston v. Boards of Election Inspectors*, 51 App. Div. 38; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *Matter of Rowley*, 34 Misc. 662; *Matter of Sullivan*, 34 Misc. 598; *Matter of Griffin*, — Misc. —; *Matter of Powers*, 34 Misc. 636.

**Form of ballots.**—See *Matter of Getman*, 28 Misc. 451; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164; *Matter of Sullivan*, 30 Misc. 682, affirmed 52 App. Div. 634; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *Matter of Arnold*, 32 Misc. 439; *People ex rel. Green v. Holley*, 47 App. Div. 634 (no opinion). See also *People ex rel. Watkins v. Bishop*, 21 App. Div. 634 (no opinion), for use of Myers Automatic Voting Machine.

**Counting, endorsing, rejecting ballots and making returns.**—See *People ex rel. Decker v. Parmelee*, 22 Misc. 380; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164; *People ex rel. Green v. Holley*, 47 App. Div. 634 (no opinion); *Eggleston v. Boards of Election Inspectors*, 51 App. Div. 38; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123.

**Result of vote certified to county treasurers and special deputy commissioners of excise.**—See *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188; *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465; *Matter of Lyman v. Wells*, 28 Misc. 278; *People ex rel. Redfield v. Walker*, 42 App. Div. 624 (no opinion).

**Legality of local option vote. Takes effect, when. Issuance of certificates.**—The result of a vote upon the local option questions at any town meeting does not become operative until the following first day of May. *People ex rel. Taylor v. Ely*, unreported decision of \*Kenefick, J. S. C. See *People ex rel. Wood v. Town Canvassers*, 32 Misc. 131.

Scrupulous observance of the expressed will of the people in relation to the issuance of liquor tax certificates is required of all certificate issuing officers. If the majority of the town electors have voted against the issuance of liquor tax certificates, it is not for the county treasurer or special deputy commissioner of excise to make inquiry as to whether the election was regular or not, and, if in his judgment it



was not, to ignore the result and issue certificates; neither will a court reviewing his refusal to issue certificates enter into the question. The validity of the result of an alleged irregular expression of the popular will on the subject of local option may not be thus collaterally assailed. *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188; *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Redfield v. Walker*, 42 App. Div. 624 (no opinion); *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465; but see *Matter of Getman*, 28 Misc. 451; *People ex rel. Derker v. Decker*, 48 App. Div. 638, affirming (without opinion) 28 Misc. 699; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *People ex rel. Wood v. Town Canvassers*, 32 Misc. 131; *People ex rel. Taylor v. Ely*, unreported decision of \*Kenefick, J. S. C.; *Matter of Arnold*, 32 Misc. 439.

No mere technicality should be permitted to strangle or stay the popular will legally expressed and "the intention of the voter as expressed at the ballot box is not to be disturbed, except for substantial reasons." *Matter of Arnold*, 32 Misc. 439; *Matter of Griffin*, — Misc. —. In *People ex rel. Hirsh v. Wood*, 148 N. Y. 142, which has been often cited with approval in connection with this section, it was said by the Court of Appeals, "We can conceive of no principle which permits the disfranchisement of innocent voters for the mistake or even the wilful misconduct of election officers in performing the duty cast upon them. The object of elections is to ascertain the popular will and not to thwart it."

The granting of an order for a special election at which the local option questions are resubmitted renders inoperative the result of an improper submission of such questions at the preceding town meeting and leaves the town with the status it had immediately prior thereto until the first day of May following such special election. *People ex rel. Taylor v. Ely*, unreported decision of \*Kenefick, J. S. C.

See note under § 19 in relation to issuance of certificates and a similar note under § 28.

§ 17. Statements to be made upon application for liquor tax certificates.—Every corporation, association, copartnership or person liable for a tax under subdivisions one, two, three or six of section eleven of this act shall, on or before the first day of May of each year, or if now holding a license legally granted by any board of excise, then on or before the termination of such license, prepare and make upon the blank which shall be furnished by the county treasurer of the county and in counties containing a city of the first class by the special deputy commissioner for such county, upon application therefor, a statement

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which shall be given to such county treasurer or special deputy, signed and sworn to by such applicant or applicants, or by the person making such application in behalf of a corporation or association, stating:

1. The name of each applicant, and if there be more than one and they be partners, also their partnership name, and the age and residence of the several persons so applying, and the fact as to his citizenship.

2. The name and residence of every person interested or to become interested in the traffic in liquors for which the statement is made, unless such applicant be a corporation or association, in which case the person making the application in behalf of the corporation or association shall set forth, instead, the name of the corporation or association, the state under the laws of which it is organized, and the nature of his authority to act for such corporation or association.

3. The premises where such business is to be carried on, stating the street and number, if the premises have a street and number, and otherwise such apt description as will reasonably indicate the locality thereof, and also the specific location on the premises of the bar or place at which liquors are to be sold.

4. Under which subdivision of section eleven of this act the traffic in liquors is to be carried on, and what, if any, other business is to be carried on in connection therewith, or on the same premises, by the applicant or any other person; and also what, if any, other business is to be carried on by the applicant or by another in any room adjoining, which is not entirely separated from the room in which the traffic in liquors is to be carried on, by solid partition at least three inches thick extending from floor to ceiling, without any opening therein.

5. And a statement that such applicant has not been convicted of a felony; has not had a license revoked under the laws in force immediately prior to March twenty-third, eighteen hundred and ninety-six, by reason of a violation of such laws; has not been convicted of a violation of this law within three years prior to the date of such application; does not, as owner or agent, carry



on, or permit to be carried on, nor is interested in any traffic, business or occupation, the carrying on of which is a violation of law, and may lawfully carry on such traffic in liquors upon such premises, under such subdivision, and is not within any of the prohibitions of this act. Also how many buildings occupied exclusively as dwellings there are, the nearest entrance to which is within two hundred feet, measured in a straight line, of the nearest entrance to the premises where the traffic in liquors is intended to be carried on, and whether the applicant intends to traffic in liquors under the certificate applied for in any building, yard, booth or other place, which is on the same street or avenue and within two hundred feet of a building occupied exclusively as a church or school house, and if either question is answered affirmatively that there are any such dwellings, church or school buildings, then said applicant shall also state whether such traffic in liquors was actually lawfully carried on in such premises on March twenty-third, eighteen hundred and ninety-six, and, if yes, the date since which said premises have been continuously occupied for such traffic in liquors; also whether said premises were actually occupied as a hotel on March twenty-third, eighteen hundred and ninety-six, and if yes, the date since which said premises have been continuously occupied as a hotel.

6. There shall also be so filed simultaneously with said statement, a consent in writing that such traffic in liquors be so carried on in such premises, executed by the owner of the premises, or by his duly authorized agent, and acknowledged as are deeds entitled to be recorded; except in such cases where such traffic in liquors was actually lawfully carried on in said premises so described in said statement on the twenty-third day of March, eighteen hundred and ninety-six, in which case such consent shall not be required.

7. If such traffic is to be carried on in any building or place owned by the public, or in any building or place situate on land owned by the public such applicant or applicants shall at the same time file with such county treasurer, or special deputy, the written consent of the authorities having the custody and control



of such building, and of the land on which it is situated for the traffic in liquors therein.

8. When the nearest entrance to the premises described in said statement as those in which traffic in liquor is to be carried on is within two hundred feet, measured in a straight line, of the nearest entrance to a building or buildings occupied exclusively for a dwelling, there shall also be so filed simultaneously with said statement a consent in writing that such traffic in liquors be so carried on in said premises during a term therein stated, executed by the owner or owners, or by the duly authorized agent or agents of such owner or owners of at least two-thirds of the total number of such buildings within two hundred feet so occupied as dwellings, and acknowledged as are deeds entitled to be recorded, except that such consent shall not be required in cases where such traffic in liquor was actually lawfully carried on in said premises so described in said statement on the twenty-third day of March, eighteen hundred and ninety-six, nor shall such consent be required for any place described in said statement which was occupied as a hotel on said last-mentioned date, notwithstanding such traffic in liquors was not then carried on thereat. Whenever the consent required by this section shall have been obtained and filed as herein provided, unless the same be given for a limited term, no further or other consent for trafficking in liquor on such premises shall be required so long as such premises shall be continuously occupied for such traffic.

9. If the traffic in liquors is to be carried on in connection with the business of keeping a hotel, the applicant shall also show by his application that all the requirements of section thirty-one hereof, defining hotels, have been complied with.

10. When such applicant shall be a duly licensed pharmacist desiring to traffic in liquors as such, under subdivision three of section eleven of this act, he shall file with such county treasurer, or special deputy commissioner, in addition to the other statements required by this act, a verified statement also showing that said applicant is a licensed pharmacist in good standing, actually carrying on and doing business as a pharmacist on his own ac-

count at the place or store where he desires to so traffic in liquor, that the principal business which will be transacted by said applicant in said place or store, during the period to be covered by the certificate applied for, is the dispensing and retailing of drugs and medicines, that said applicant has not, during the year last past, allowed any liquor so sold on said place or store to be drunk therein, or otherwise violated any of the provisions of this act. Every corporation, association, copartnership or person liable for a tax under subdivision four of section eleven of this act shall, on or before the first day of May of each year, or if now holding a license from the comptroller of the state, then on or before the termination of such license, prepare and make upon a blank, which shall be furnished by the state commissioner of excise, such statements in regard to carrying on such traffic as the commissioner may require, including the statements required under clauses one, two and five of this section.

11. Upon receiving such statement, the same shall be filed in the office of such county treasurer or special deputy commissioner of excise, who shall endorse thereon the date of the receipt of the same, the amount of tax paid by or on behalf of said applicant, the date of the issuing of the liquor tax certificate thereon, the number of the same, the premises where such business is to be carried on, and under which subdivision of section eleven said certificate is issued. Said endorsement shall be signed by the said county treasurer or special deputy commissioner of excise, and such endorsement shall be received in evidence in all courts of this state and shall be competent and sufficient prima facie evidence of all the facts stated therein.

Thus amended, L. 1897, chap. 312; and L. 1900, chap. 367.

**Application for and procurement of certificate. Responsibility rests upon applicant.**—Before the traffic in liquor becomes lawful under this act, a liquor tax certificate authorizing such traffic must be obtained and posted pursuant to § 21, the mere payment of the excise taxes assessed upon such traffic of itself affording no protection. *Scalzo v. Sackett*, 30 Misc. 543.

The procurement of such certificate depends not upon the favorable exercise of any officer's discretion, but upon the applicant's prima



facie legal right to traffic in liquors as evidenced pursuant to this section. Every holder of a liquor tax certificate, who desires to traffic in liquor after the expiration of the same, which occurs on the following 30th day of April, and every corporation, association, co-partnership or person which or who desires to become lawfully engaged in such traffic must before continuing or commencing the same, prepare and file with the proper officer a verified application statement pursuant to this section. If the application is correct in form and does not show on the face thereof that the applicant is prohibited from trafficking in liquor under the subdivision of § 11 under which he applies nor at the place where the traffic is to be carried on, a liquor tax certificate must be issued thereon pursuant to § 19. Such certificate is issued upon the applicant's representations that the statements made in such application are true. *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Harper v. Keller*, 30 Misc. 663; *Matter of Tonatio v. Deperino*, 49 App. Div. 84.

The applicant makes such statements under the responsibilities and subject to the penalties imposed by the statute for making false representations. *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909; *Matter of Lyman v. Murphy*, 33 Misc. 349.

If the statements are false and the applicant was not entitled to traffic in liquor as specified in the application, the issuance of a certificate does not make the traffic in liquor thereunder lawful. The right to traffic in liquor depends not upon the mere holding of a liquor tax certificate, but upon compliance with all of the requirements of the statute. *Lyman v. Swarts et al.*, 41 App. Div. 624 (no opinion); *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Lyman v. Speidel*, 51 App. Div. 52, reversed 163 N. Y. 536; *Lyman v. Schermerhorn et al.*, 53 App. Div. 32, affirmed 167 N. Y. 113; *Lyman v. Mead et al.*, 56 App. Div. 582; *Lyman v. Kane et al.*, 57 App. Div. 549; *People ex rel. Lawton v. Lyman*, 33 Misc. 243.

The making of a false statement is of itself a crime punishable under sub. 2 of § 34.

As a further but civil penalty, the liquor tax certificate issued upon the application containing such false statement may be revoked and cancelled in a proceeding instituted under sub. 2 of § 28. When the untruthfulness of a material statement has been established in such a proceeding, it is the duty of the court or justice before whom the same is pending to revoke the certificate. *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552. It is not material whether the applicant intended to deceive the officer who issued the certificate or not for his good faith avails him nothing if his statements are in fact untrue. *Matter of Fall v. Meehan*, 26 Misc.



611, affirmed (without opinion), 39 App. Div. 671; *Matter of Harper v. Keller*, 30 Misc. 663; *Matter of Lyman v. Murphy*, 33 Misc. 349.

If an applicant's statements are false when made and at the time the certificate is issued, a subsequent compliance with the statute does not relieve him from the penalties to which he originally subjected himself, the court having no discretionary or equitable powers in the matter. *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion), 156 N. Y. 691; *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Lyman v. McCarthy*, unreported decision of \*Kene-fick, J. S. C.; *Matter of Tonatio v. Deperino*, 49 App. Div. 84; *Matter of Lord v. Coughlin*, 32 Misc. 223; *Matter of Chase v. Perew*, 164 N. Y. 586, affirming (without opinion) 50 App. Div. 622 (no opinion); *Matter of Lyman v. Murphy*, 33 Misc. 349; but see *Matter of Johnson v. Mayle*, 18 Misc. 498; *Matter of Purdy v. Driscoll*, 40 App. Div. 133, and *Matter of Saunders v. Garnsey*, unreported decision of \*Nash, J. S. C. affirmed (without opinion) — App. Div. —. The omission of a statement which if made would have required the refusal of a certificate, is not equivalent to a false statement, so that allegation and proof of facts showing that the applicant was not entitled to receive or hold a certificate that may have been issued by a careless official is necessary. *Matter of Lyman v. Wells*, 28 Misc. 278; *Matter of Lyman v. Speidel*, 163 N. Y. 536, reversing 51 App. Div. 52. Perhaps the same is true where an applicant refers to a previous application statement for dwelling owners consents which were required but not filed, although the reference may be considered as the reassertion of a false statement of a material fact. *Matter of Lyman v. Clancy*, 34 Misc. 296; *Matter of Tonatio v. Deperino*, 49 App. Div. 84.

A statement has generally been deemed material if it was necessary to enable the proper officer to determine from the application statement whether the applicant has complied with the provisions of § 17, but there are decisions holding that only those statements are material which are expressly required by the statute. Note the recent amendment of this section. L. 1900, chap. 367.

**Consent of liquor store owner.**—It has been held that the exception in sub. 6 of this section applies only to such tenants of liquor stores who were such on March 23, 1896. “The intention of the lawmakers was to save them the necessity of getting the consent of the landlord who had already leased them the premises to carry on the liquor business; but when a stranger to the owner applies for leave to carry on the business, I am convinced the law intended in such cases that the consent of the landlord should first be obtained, for while the owner of the property might consent that one man well known to him might carry on the liquor business in his building it might well be that he

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would seriously object to another doing so. The manner of keeping a liquor store depends largely on the keeper. The law is meant to be restrictive in a measure and the requirement that owners of buildings should consent before business may be carried on is a proper restriction." *People ex rel. Reusse v. Michell*, unreported decision of \*Dickey, J. S. C.

A lease with an unfilled blank in a clause relating to the use of the demised premises is not so ambiguous as to authorize the admission of parol evidence that when the lessee accepted the lease the lessor verbally promised to sign a consent to allow the premises to be used for the sale of intoxicating liquors. *Nostrand v. Hughes*, 54 App. Div. 602.

A consent given under subdivision 6 of § 17 is "neither a conveyance nor lease of real estate, nor a contract for a lease or sale of any interest therein," so that one of three joint owners of a saloon who leased the premises and consented that the lessee traffic in liquors did not require written authority from the others who recognized the lease. Furthermore, such consent being unlimited, the lessee was not required to obtain the consent of a purchaser who took the premises subject to the lease. *Matter of Cowles v. Bergin*, 34 Misc. 447.

**Dwelling owners consents.**—The aim of the liquor tax law is not only to forbid traffic in liquor within 200 feet of a church or school house (§ 24) similarly to previous excise laws, but also to restrain such traffic in residential districts and in a measure protect dwelling houses from surroundings dangerous to good morals and tending to disturb the peace and quiet of the neighborhood, by requiring that, with certain specified exceptions, the consents of the owners of at least two-thirds of the total number of buildings used exclusively as dwellings, the nearest entrance to which is within 200 feet measured in a straight line of the nearest entrance to the premises where the traffic in liquors is to be carried on, shall be obtained and filed by every applicant for a liquor tax certificate (§ 17, sub. 8). *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion) 44 App. Div. 635, reversed 163 N. Y. 205; *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628; *Matter of Veeder v. Miller*, 31 Misc. 569; *Matter of Haight v. Parsell*, 33 Misc. 544 affirmed (without opinion) — App. Div. —; *Matter of Adriance v. Ramage*, 59 App. Div. 440, affirming unreported decision of \*Underwood, Cayuga Co. J.; *Matter of Saunderson v. Crane*, 34 Misc. 375.

The undoubted purpose of the exceptions was to protect in a measure the interests of those persons already established in the business of selling liquors or of keeping a hotel when the Liquor Tax Law took effect, and to relieve them, so far as possible, from the hardships which a uniform compliance with the new and unusual provisions of

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this section would occasion. *Matter of Height v. Parsell*, 33 Misc. 544, affirmed (without opinion) — App. Div. —.

The first exception favors certain places which were actually lawfully occupied for traffic in liquors on March 23, 1896. The privilege was limited to the person then conducting such traffic in *Matter of Ritchie v. Samuely*, 18 Misc. 341, but like a similar exception contained in § 24 has since been considered as applicable to the place so that a change of proprietorship merely does not work a forfeiture. See note upon this subject under § 24.

The retention of the privileged character of any such place depends upon the manner in which it has been used since the law went into effect. The suspension of the liquor traffic does not necessarily deprive a place of its privileged character under the statute "provided the business is resumed at the first reasonable opportunity." *Matter of Kessler v. Cashin*, 163 N. Y. 205, reversing 44 App. Div. 635, affirming 28 Misc. 336; *Matter of Loper v. Slattery*, 165 N. Y. 618, affirming 53 App. Div. 576; *Matter of Hawkins v. Thiel Bros.*, 165 N. Y. 188, reversing 54 App. Div. 617 (no opinion).

But as the Court of Appeals held in the last mentioned proceeding, the privilege in question may be lost because it is "not attached to the property in perpetuity and is not a thing that necessarily and under all circumstances runs with the land. It may be lost by abandonment or nonuse when the facts and circumstances are such as to justify the conclusion that the owner intended to discontinue the liquor traffic at the place. When that intention is clearly established, the period of time during which the place is vacant or used for other purposes is not very material." This construction of the statute was taken in *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628; *Matter of Nobles v. Young*, 24 App. Div. 632 (no opinion); *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213. But see *Matter of Kleresahl v. Perry*, 30 Misc. 361, where it was held that the suspension of traffic by reason of the result of a vote upon the local option questions by the electors of any town destroyed the privilege of obtaining a liquor tax certificate and trafficking in liquor in said town without the consents of two-thirds of the owners of dwellings within 200 feet of premises where such traffic had been previously conducted free from the requirements of this section. "The statute which conferred the privilege, conferred on the electors the right to destroy the privilege," which is not revived by a subsequent vote of the electors permitting traffic in liquor in said town.

The second exception favors certain hotels in existence March 23, 1896, regardless of their use for the traffic in liquors. In *Matter of Pierson v. Reigel*, 32 Misc. 293, appears the following description of this exception: "It would seem that so long as a hotel in existence at the time of the passage of the act is maintained as a hotel, the



owner can obtain a liquor tax certificate without the consents of owners of dwellings, even though traffic in liquors is not carried on thereat at the time of the passage of the act or for an indefinite period thereafter. Nor is there anything in the act to indicate that a suspension of the traffic thereafter would work a forfeiture of the exception so long as the premises are maintained as hotel premises. It is its character as a hotel that brings the exception, not the traffic. It must be admitted that if the premises are once abandoned as a hotel and they lose their character as hotel premises, then they would lose the benefit of the exception." Thus, it was held in this case that the destruction of a hotel by fire did not destroy the statutory privilege which remained for the premises as rebuilt within a reasonable time. Similarly in *Matter of Moulton v. Acconcia*, 59 App. Div. 25, this hotel privilege was retained during a brief period following the dispossession of a tenant for non-payment of rent, but the Court says "There is no doubt that if the owner of the premises here involved had abandoned it as a hotel and had put in a stock of groceries or a grist mill it would so far have lost its character as a hotel as to come within the general rule laid down by the statute." It was also held in this case that the privileges of the statute were only extended to those hotels which, on March 23, 1896, were "kept open for entertaining strangers or travelers." It was not intended that the exceptions should apply to a mere boarding house, even though it subsequently became a hotel, *Matter of Harper v. Keller*, 30 Misc. 663, any more than similar exceptions of § 24 favored, as a hotel, a place which was only a saloon when the law was passed. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691. The privilege which belonged to a hotel in existence when the Liquor Tax Law took effect may not be extended to adjoining buildings subsequently made a part of the hotel. *Matter of Haight v. Parsell*, 33 Misc. 544, affirmed (without opinion) — App. Div. —.

The third exception was intended to relieve persons trafficking in liquor at places for which dwelling owners consents were required from obtaining a renewal of such consents annually. It was not contained in the original statute but was provided by amendment. L. 1897, chap. 312. The amendment had no retroactive force. *Matter of McVicker v. Riley*, 21 Misc. 383. Whether such consents are personal to the recipient and whether they relieve him from filing additional consents with subsequent application statements in conformity with the two-thirds rule, if new dwellings are constructed within the prescribed limit, as well as many other important questions involved in this portion of the statute, are matters which have not yet received judicial consideration. That the traffic in liquors for which they are given must be "continuously" carried on as expressly required by the statute seems to be uniformly understood. *Matter of Hawkins v. Thiel Bros.* 165 N. Y. 188, reversing 54 App. Div. 617 (no opinion); *Matter of Moulton v. Acconcia*, 59 App. Div. 25.

The failure to state a term for which a consent is given imports a consent for an unlimited term. *Matter of VanVleck v. Coonan*, unreported decisions of \*Bischoff, J. S. C.

It has been recently held that a dwelling owner may revoke the consent provided for by this section at any time before it has been filed with, presented to or in any manner acted upon by the certificate issuing officer, if such consent was given without consideration. *Matter of Adriance v. Ramage*, 59 App. Div. 440, affirming unreported decision of \*Underwood, Cayuga Co., J.

Whenever dwelling owners' consents are required by this section, they should be filed simultaneously with the application statement for the liquor tax certificate under which the traffic affected by such consents is to be carried on. The statements required to be made relative thereto are, under this section, as amended by L. 1900, chap. 367, material statements by which both applicant and the certificate issuing officer are strictly bound.

"It has been held that in the matter of procuring and filing consents the question of the good faith of the applicant for a liquor tax certificate is not involved; that he must procure and file the same at his peril, and if he does not do so, the fact that he acted in good faith is no defense or protection. It has also been held that the requisite number of consents must be filed at the time the application for the certificate is made, and that if they are not procured and filed at that time, consents subsequently made cannot be considered upon an application to revoke the liquor tax certificate," *Matter of Lyman v. Murphy*, 33 Misc. 349, and "no right is reserved to a court to order the filing of consents thereafter," *Matter of Lord v. Coughlin*, 32 Misc. 223. See *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Tonatio v. Deperino*, 49 App. Div. 84; *Matter of Johnson v. Mayle*, 18 Misc. 498; *Matter of Lyman v. Gillett*, 23 Misc. 710.

An applicant who refers to and relies upon consents previously filed by him, which are insufficient, assumes the same risk as though such consents were being filed for the first time. *Matter of Lyman v. Clancy*, 34 Misc. 296; *Matter of Tonatio v. Deperino*, 49 App. Div. 84.

These consents must be executed by the person or persons holding the legal title to the dwelling or dwellings, or by their duly authorized agents; the consent of a lessee or tenant is insufficient. *Matter of Sherry v. Van Ausdale*, 25 Misc. 361; also *Matter of Lyman v. Murphy*, 33 Misc. 349, in which the consent of an agent who was only authorized to rent a place, collect the rents and make repairs, was also deemed insufficient.

The "dwelling" is the unit, and, therefore, as now clearly stated in this section, as amended by L. 1897, chap. 312, the consents of the owner or owners of at least "two-thirds of the total number of such

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\*Opinion on file in Department of Excise.



buildings" is required, instead of the consents of "two-thirds of the owners," as formerly. The difference is quite material where one person owns several dwellings or where several persons own one dwelling, *Matter of Harder v. McNamee*, unreported decision of \*Edwards, J. S. C.

**Building used exclusively as a dwelling.**—The courts have so interpreted this phrase as to afford the best protection possible to the owners of private dwellings from the encroachment of the evils associated with and surrounding a place where the traffic in liquors is carried on.

The first case in which any rule or test was laid down is *Matter of Russell v. Noonan*, unreported decision of \*Stover, J. S. C. A building comprised of a physician's private residence and public office was held not to be protected by the statute for the reason that "where a portion of a building is used for the purpose of a general business or the general practice of a profession to which the public is invited, it cannot be said to be used exclusively for residential purposes. \* \* \* The using of a portion of a building as an office for the general practice of a profession, would be quite as much an interference with the use of a building for residential purposes as a setting apart of the same space for the carrying on of any mercantile or other business. The public is invited to the room not for the purpose of mere social intercourse, but for the purpose of availing itself of professional advice and treatment. \* \* \* While it may be said that the evil to the family is just as great as though the building were occupied exclusively as a residence, yet with this the court can have nothing to do." But see *Matter of Lyman v. Gillett*, 23 Misc. 710, where the use of a portion of a dwelling for a physician's office had been discontinued before the certificate was granted, the character of building as of the date when application for a certificate is made and the certificate is issued being the proper basis for determining the requirements of this section. *Matter of Feist v. Locke*, unreported decisions of \*Bischoff, J. S. C.; *Matter of Van Vleck v. Coonan*, unreported decisions of \*Bischoff, J. S. C. In one case it has been declared that a building used exclusively as a dwelling "means a building, all of which, considered as a whole, in its general and preponderating use, is designed for and devoted to occupation as a dwelling, as a dwelling of its kind would be ordinarily used and to the exclusion of any distinct portion thereof being openly and habitually devoted to some other purpose, as that of business. \* \* \* It could not have been the intention of the Legislature that a person's dwelling house should lose the benefit of this provision, because occasionally or even habitually the occupant, as a lawyer, devoted a room intended and used as his private library to working upon his cases, or as a washerwoman (this case) devoted the room intended and used for her



kitchen to doing some of her washing." *Matter of Lyman v. Baldwin*, 26 Misc. 568.

It was also held in this case that a division of what would be ordinarily known as a block of several buildings which has no inside communication with other divisions of the block and which of itself is and has been used exclusively as a flat for dwelling purposes, should be treated as a separate and distinct building and the use of other divisions of the block for business purposes does not deprive it of its character as a private dwelling. Similarly a double dwelling house was considered as two distinct dwellings in *Matter of Herse v. Sarage*, unreported decision of \*Lambert, J. S. C., and *Matter of Adriaance v. Ramage*, unreported decision of \*Underwood, Cayuga Co. J., affirmed, 59 App. Div. 440, where a block was comprised of two portions, one of brick and the other of wood, owned by one person, who rented various portions of the block to different individuals as flats for residential purposes. The brick building contained six flats, four of which had separate street entrances and were entirely distinct from each other. It was held that the whole block should be counted as two rather than six dwellings because while the flats in the brick portion of the block were disconnected, there were no interior partitions carried up from the cellar to roof dividing an entire portion of the block from another, so that the brick portion was really one building.

Attempts have been made to evade the provisions of sub. S of § 17 by the construction of sham dwellings to be used as such only at the time when application is made for a liquor tax certificate. *Matter of McVickar v. Riley*, 21 Misc. 383; *Matter of Holmes v. Henschel*, unreported decision of \*Smith, J. S. C.; *Matter of Lyman v. Garrison*, 24 Misc. 552. According to the decision last referred to "it is not the size or the material of which a building is constructed but the purpose to which it is devoted that is the controlling factor under this statute. A dwelling may be humble and inexpensive, yet as much a domicile as a mansion. But to hold that buildings of this character, tenanted for the first on the eve of an application for a liquor tax certificate, by men without families or a fixed place of abode, are to be regarded as dwellings for the purpose of obtaining and holding a certificate, would be farcical."

It was also held in this case that sub. S of § 17 should not be construed harshly as against a holder of a certificate or interpreted so loosely as to emasculate its restrictive provisions and break down that protection which it gives to adjacent property owners, the public and to the dealer who honestly complies with all its conditions as against one who seeks to evade it.

Thus in the application of these principles, a building occupied by a person who is a dressmaker by trade and does more or less sewing

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in the house but has no sign out, is a building used exclusively as a dwelling, as well as a new, vacant building constructed and meant for such exclusive occupation, *Matter of Ruland v. Considine*, 21 Misc. 504; also a house formerly used as a dwelling, but vacant when consent was given and filed, *Matter of Aldous v. Goodwin*, unreported decision of \*Russell, J. S. C. A partly vacant store building with a tenant in the upper story was not so considered in *Matter of Johnson v. Fogarty*, unreported decision of \*Werner, J. S. C., where it was held that "in a strictly literal sense the said building was at the time the act went into effect, occupied exclusively as a dwelling. But this language should not be given its narrowest and most technical interpretation. It should be read in the light of the spirit of the statute." See also *Matter of Saunders v. Garnsey*, unreported decision of \*Nash, J. S. C., affirmed (without opinion) — App. Div. —. A dwelling where boarders were occasionally taken in the summer. *Matter of Smith v. Merrill*, unreported decision of \*Dickey, J. S. C., and one where boarders were taken under other circumstances, *Matter of Lyman v. Gillett*, 23 Misc. 710, as well as a regularly kept boarding house, *Matter of Ruland v. Considine*, 21 Misc. 504, were accorded the protection of the statute. In *Matter of Veeder v. Miller*, 31 Misc. 569, it was held that the letting of furnished rooms by the week to persons who might apply for them was not the carrying on of a business within the meaning of the statute, such as to deprive a house of its character as a dwelling, because it did not become "a place where the general public would be invited to enter and transact business, but for every intent would still be a private house and the occupants entitled to the privacy which surrounds a dwelling house."

**Measurement.**—The manner in which the distance between a place where the traffic in liquors was to be carried on and the dwellings in its vicinity was not specified in the original act, it being merely provided that when the nearest entrance to a place in which the traffic in liquor was to be carried on was within 200 feet of the nearest entrance to any dwelling, that certain consents should be required, and the rule laid down at first was that "the most feasible way which one could go from the entrance to the saloon to the entrance of a dwelling, not necessarily by the sidewalks, but in an air line where it is practicable, as by going directly or diagonally across a street or a yard or around the corner of a building, if that is the only way practicable to go from one point to the other, is the way of measurement intended by the Legislature. If a direct line from one place to another in all cases were intended, the law should have so stated." *Matter of Wicker v. Underhill*, 17 Misc. 19. In this case the barroom was situated in the second story of a building and the street entrance to such place was held to be its nearest entrance. In a subsequent case, however, it was

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held that the rule requiring measurements to be made in the most feasible way was "so uncertain and impracticable as to nullify in many cases the purpose of the statute. The only certain and satisfactory method by which measurements can be made is to proceed in a direct line between two objective points." *Matter of Johnson v. Fogarty*, unreported decision of \*Werner, J. S. C. Notwithstanding the amendment of this section, as well as § 24 by L. 1897, chap. 312, which required measurements to be made "in a straight line," apparently removing all doubt as to the proper mode of measurement, the question continued to be raised and in connection with this section is considered in *Matter of Ruland v. Considine*, 21 Misc. 504, where it is held that measurements along the ground to the foot of a stoop and then at an angle up the stoop to a door, are not made properly and that "the actual length of a straight line stretched from one entrance to the other, regarded as running through all obstructions in the course, is the measurement required."

**Nearest entrance.**—According to one construction "the nearest entrance to a building occupied as a dwelling specified in the statute is the nearest entrance whether rear, side or front to said dwelling from the nearest public entrance to the building in which traffic in liquors is proposed to be carried on," and "the nearest entrance to the building in which traffic in liquors is to be carried on under the statute is any entrance through which the public may enter the building as patrons of the business carried on therein." *Matter of Herse v. Savage*, unreported decision of \*Lambert, J. S. C.

This construction of the phrase "nearest entrance" as applied to dwellings is approved in *Matter of Veeder v. Miller*, 31 Misc. 569, because "a saloon in the rear of a dwelling might be as obnoxious as one in front" and in *Matter of Saunderson v. Crane*, 34 Misc. 375, where it was declared that "the use of the word entrance qualified by the words 'the nearest' plainly points to the meaning of more than one entrance to buildings used exclusively as dwellings. The fact that these dwellings have more than one entrance is not peculiar to them, but common to most dwelling houses. It is, therefore, no strained interpretation to say that the law makers meant to include all entrances, front, side or rear, in their use of 'the nearest entrance.' If they had meant the front entrance only, it seems to me that they would have said so in plain words instead of using the language they did use, which is to be given its ordinary common sense meaning."

As applied to places where the traffic in liquors is to be carried on the term "nearest entrance" has heretofore been held to include rear and side entrances to a hotel regardless of the test as to their actual use in *Matter of Johnson v. Fogarty*, unreported decision of \*Werner,



J. S. C. It signifies not merely the entrances to that particular room or part of the building, especially an upper story, but any entrance from the street to any part of the building. *People ex rel. Macy v. Murray*, 5 App. Div. 66; *Matter of Wicker v. Underhill*, 17 Misc. 19. It has also been held that the term fairly construed includes a door not walled or boarded up, but merely closed and locked, *Matter of Macy*, 5 App. Div. 70, or a door covered by a wire screen, *Matter of Lyman v. Reynolds Bros.*, unreported decision of \*Fitzgerlad, J. S. C. In *People ex rel. Macy v. Murray*, 5 App. Div. 66, it is said that "as long as the door was there, though locked, an element of uncertainty would be introduced. It should be held that there was an entrance so long as it was there as a means of access."

In *Matter of Johnson v. Fogarty*, unreported decision of \*Werner, J. S. C., it was held that where doors were nailed up with ten-penny nails and their knobs removed, they were still entrances within the meaning of the statute, it being said that "any method of closing entrances which can by slight effort and without general observation be changed would throw upon the authorities charged with the enforcement of this law the duty of constant surveillance of each licensed place having such a closed entrance. This would be subversive of the letter as well as of the spirit of the law. A loose construction of the statute in this regard would encourage every form of evasion and subterfuge which the ingenuity of unscrupulous men could devise." But see *Matter of Purdy v. Driscoll*, 40 App. Div. 133.

In *Matter of Flanagan v. Harris*, 49 App. Div. 99, affirming unreported decision of \*Garretson, J. S. C., the entrance to that portion of a building in which, according to the application statement, the traffic in liquors was to be carried on, instead of the entrance to a subsequently detached portion of such building in which the traffic was actually conducted, was considered as the "nearest entrance" to a neighboring dwelling.

See note on this subject under § 24.

§ 18. Bonds to be given.—Each corporation, association, copartnership or person taxed under this act, shall, at the time of making the application provided for in section seventeen of this act, file in the office of the county treasurer of the county in which such traffic is to be carried on, or if in a county containing a city of the first class with the special deputy commissioner for such county, or if the application be under subdivision four of section eleven of this act, with the state commissioner of excise, a bond to the people of the state of New York, in the penal sum of twice the amount of the tax for one year upon the kind of

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\* Opinion on file in Department of Excise.

traffic in liquor to be carried on by such applicant, where carried on, but in no case for less than five hundred dollars, conditioned that if the tax certificate applied for is given, the applicant or applicants will not, while the business for which such tax certificate is given shall be carried on, suffer or permit any gambling to be done in the place designated by the tax certificate in which the traffic in liquors is to be carried on, or in any yard, booth, garden or any other place appertaining thereto or connected therewith, or suffer or permit such premises to become disorderly, and will not violate any of the provisions of the liquor tax law; and that all fines and penalties which shall accrue during the time the certificate applied for is held, and any judgment or judgments recovered therefor, will be paid, together with all costs taxed or allowed. Such bond shall be executed by each such applicant, and if given by a corporation or association, by some person or persons duly authorized so to do as principal, and by at least two sureties residents of the town or city in which the premises are where such traffic is to be carried on, one of whom shall be a freeholder, or instead of such sureties, by a corporation duly authorized to issue surety bonds by the laws of this state. The bond, if given by two sureties, shall have annexed thereto or indorsed thereon the affidavit of each surety that he is worth double the penal sum named in such bond over and above his property exempt by law from levy and sale upon an execution and over and above his just debts and liabilities. The state commissioner of excise may at any time without previous prosecution or conviction for violation of any provision of the liquor tax law, or for the breach of any condition of said bond, commence and maintain an action, in his name, as such commissioner, in any court of record in any county of the state, for the recovery of the penalty for the breach of any condition of any bond, or for any penalty or penalties incurred or imposed for a violation of the liquor tax law, and all moneys recovered in such actions shall be paid over and accounted for in the same manner as are moneys collected under subdivision four of section eleven of this act.

Thus amended, L. 1897, chap. 312.



**Form of bond.**—Section 15 provides that the State Commissioner of Excise shall prepare and furnish the blank bonds required by this section. The form of the first bonds furnished by the State Commissioner of Excise was held to substantially follow the language of the statute. *Lyman v. Schenck et al.*, 37 App. Div. 234. The amendment of this section by L. 1897, chap. 312, necessitated a change in the form of bond which as thus modified has since been required of all applicants for liquor tax certificates, and held to conform substantially to the form prescribed by statute. *Lyman v. Brucker et al.*, 26 Misc. 594, affirmed (without opinion) 42 App. Div. 624; *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion); *Lyman v. Perlmutter et al.*, 166 N. Y. 410, affirming 49 App. Div. 630, affirming unreported \*referee's decision.

**Who may bring bond actions.**—In its original form the statute did not specify by whom an action might be brought for the enforcement of the bond given pursuant to this section. The State Commissioner of Excise brought an action on relation of the People of the State of New York immediately prior to the enactment of L. 1897, chap. 312, which explicitly conferred authority upon him to commence and maintain these actions, and the referee before whom it was tried construed this amendment as recognition on the part of the Legislature of a defect in the statute, and held that the State Commissioner of Excise had no authority to sue. *People ex rel. Lyman v. Boone et al.*, unreported \*referee's decision. However, an action commenced subsequent to this amendment by the State Commissioner of Excise to recover the full penalty of a bond given prior thereto on account of violations also committed prior to such amendment, was held to have been properly brought because the Legislature had expressly designated him as the officer to bring actions under this section to enforce the obligations previously made, thereby supplying a mode of procedure where it was lacking without in any respect changing or modifying the obligation created by the statute in its original form and assumed in the bonds executed thereunder. *Lyman v. Schenck et al.*, 37 App. Div. 234.

**Bond actions, where brought and maintained.**—The inherent power of the Supreme Court to regulate the venue of actions is not infringed by the provisions of this section allowing the State Commissioner of Excise "to commence and maintain" an action in any court of record in any county of the State. There is a presumption against an intention on the part of the Legislature to effect such infringement. Such intention must be expressed in clear and unequivocal terms. There must be express negative words or the implication must be necessary and irresistible. *Lyman v. Gramercy Club et al.*, 28 App. Div. 30.



**Character of bond and liability thereunder.**—The character of the obligation entered into by an applicant for a liquor tax certificate and his surety, the liability of each upon a breach of one or more conditions of the bond, what constitutes a breach of its conditions and many other important matters were first considered in connection with questions of practice. In disposing of a motion to change the venue for convenience of witnesses, the view was incidentally expressed that an action under this section was not one “to recover a penalty imposed by statute,” as specified in the Code of Civil Procedure, § 983, but one “upon a contract obligation to recover the penalty imposed or assumed by the instrument.” *Lyman v. Gramercy Club et al.*, 28 App. Div. 30. In another case where a motion was made to compel the State Commissioner of Excise to state and number as separate causes of action, each and every violation of the Liquor Tax Law set forth in the complaint as specific breaches of the various conditions of the bond, it was held that “a right of action inures upon the breach of any one of the conditions of the bond. The cause of action is the same upon the breach of all conditions. \* \* \* It matters not whether the recovery be limited to the damages sustained by the various breaches alleged or whether the sum named in the bond be treated as liquidated damages. In either aspect the cause of action is single. The action must not be confused with one to recover statutory penalties. It is upon the surety’s contract to pay a specific sum of money.” *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, 33 App. Div. 130, reversing unreported decision of \*Scott, J. S. C. See also *Lyman v. Plymouth Social Club et al.*, unreported decision of \*Bischoff, J. S. C.

The obligation of principal and surety is twofold. First, an action may be brought to collect a judgment for a fine or penalty imposed on the principal, and the sureties having in effect contracted to pay any such judgment to the extent of the full penalty of the bond, it is unnecessary to go behind it and prove the offense which resulted in the judgment. On the other hand an action may be brought to recover the full penalty of the bond because of a breach of one or more of its prescribed conditions which must be established by independent evidence. The bond was clearly intended to cover the two contingencies and the two remedies. Judgment for the full penalty as directed by the court on undisputed and unimpeached testimony that the principal of the bond had permitted its premises to become disorderly and because it had sold or allowed liquors to be sold in violation of § 31, sub. “a” was sustained in *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459.

A similar judgment directed by the court on account of violations of the Liquor Tax Law by an individual who purchased a club charter, organized a fake club and conducted the business, who was either the

agent of the corporation or the corporation sole was sustained, regardless of the phantom-like existence of the principal which in the application and bond was declared to be a corporation, the obligors being estopped from denying that recital. *Lyman v. Gramercy Club et al.*, 39 App. Div. 661.

The twofold liability of the principal and surety declared to exist in *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459, is also considered in *Lyman v. Schenck et al.*, 37 App. Div. 234, it being there held that the surety as well as the principal became liable for the full penalty of the bond on account of the unlawful traffic in liquor on Sunday by the principal, and that such liability was unaffected or undiminished by the payment of a fine imposed on the principal as a result of his conviction for such offense.

In *Lyman v. Perlmutter et al.*, 166 N. Y. 410, affirming 49 App. Div. 630, affirming unreported \*referee's decision, the Court of Appeals sustained these decisions by holding that a bond is not limited to its collateral quality if the State Commissioner of Excise shall think fit to bring an action to recover its entire penal sum and thus subject an offender as well as a surety to the greater punishment, even for a single offense. "It is common knowledge that the temptation to violate this and previous excise laws has developed a fertility and variety of abuses, evasions and violations that in default of rigorous treatment weaken the efficiency of the law both as a revenue measure and as a regulator of the liquor traffic. Recourse to the penalty named in the bond, instead of the fine or penalty named in any section of the act for a specific violation, was no doubt thought to be necessary in order to secure observance of the provisions of the act. If the surety thereby suffers and the offender sometimes escapes, the public may benefit by inducing the surety to become more watchful of the character of the vendor, for whose fidelity he engages and thus violations will be lessened by making it more difficult for lawless men to obtain their bonds, and when they obtain them to make them more circumspect in regard to the obligations they have assumed. Such, we think, is one of the purposes of the section providing for this bond and the recovery is within its letter and spirit."

The principal is required to not only observe the Penal Code, § 343-44, but must not suffer "any gambling" on the premises. *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Hayes et al.*, 43 App. Div. 623 (no opinion). The purpose of the bond is not to secure the people of the state against actual pecuniary loss resulting from violations of the law. "The people sustain no direct pecuniary injury from a game of cards for money between private individuals in a saloon and yet such an act was one of those which

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the bond was designed to prohibit. \* \* \* It is practically a bond for the principal's good behavior as defined in the conditions." *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459.

The maintenance of a "slot" machine in a place for which a liquor tax certificate has been issued is in breach of the conditions of the bond filed with the application for such certificate and the obligors of the bond are liable for its full penalty. *Lyman v. Brucker et al.*, 26 Misc. 594, affirmed (without opinion), 42 App. Div. 624; *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion).

In the case last mentioned, the Court of Appeals says: "The mechanism of this machine is such that when a five-cent piece is dropped into one of the several slots representing several colors, a disk is made to revolve on which are painted corresponding colors and when it ceases to revolve, the color upon its face opposite to a finger determines whether the player has won or lost. Each color has a different value from ten cents up to one dollar, and if the player has won upon the color selected, the sum won is, by a mechanical device, delivered to him in a cup. The evidence shows the machine to be a contrivance or apparatus by which it is determined who, as between the player and proprietor, is the winner or loser of the money hazarded. The player stakes or hazards his money on a chance and that is sufficient to make out the gambling. Within the general understanding, such a machine is a gambling device."

A surety is not liable upon a bond filed with an application for a liquor tax certificate either for any false statement in the application or for the traffic in liquors carried on under the certificate issued unless the bond was executed by the surety with knowledge of the principal's offense. *Lyman v. Schermerhorn et al.*, 167 N. Y. 113, affirming 53 App. Div. 32; *Lyman v. Kane et al.*, 57 App. Div. 549; *Lyman v. Mead et al.*, 56 App. Div. 582.

The mere surrender of a liquor tax certificate for the purpose of securing a rebate under § 25 does not operate as a limit upon the surety's liability under a bond filed with the application for said certificate, unless the principal ceased to carry on the business for which said certificate was issued. The certificate would not by its terms expire until the first day of May succeeding the date of its surrender, and the right to its cancellation prior to said date depends upon compliance with the provisions of § 25. An attempt to surrender the certificate without ceasing to traffic is ineffectual to exonerate the surety or the principal whose liability upon the bond continues according to the original terms and conditions thereof. *Lyman v. Cheever et al.*, 31 Misc. 100, affirmed (without opinion), 52 App. Div. 635; *Lyman v. Siebert et al.*, 31 Misc. 285.

The full penalty of liquor tax bonds on account of the unlawful sale of liquors on Sunday and between the hours of one and five



o'clock a. m. has been forfeited in *Lyman v. Schenck et al.*, 37 App. Div. 234; *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Gramercy Club et al.*, 28 App. Div. 30; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661; *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, 33 App. Div. 130, reversing unreported decision of \*Scott, J. S. C.; *Lyman v. Perlmutter et al.*, 166 N. Y. 410, affirming 49 App. Div. 630, affirming unreported \*referee's decision; *Lyman v. Plymouth Social Club et al.*, unreported decision of \*Bischoff, J. S. C.; *Lyman v. Unity League et al.*, 38 App. Div. 630; *Lyman v. Young Men's Cosmopolitan Club et al.*, 38 App. Div. 220, reversing unreported decision of \*Lawrence, J. S. C.; *Lyman v. True Friends Social and Literary Circle et al.*, 38 App. Div. 629; *Lyman v. Oussani et al.*, 33 Misc. 409; *Lyman v. Morel et al.*, unreported decision of \*Clark, J. S. C.; *Lyman v. Racopolis et al.*, unreported decisions of \*Fitzgerald, J. S. C.; *Lyman v. Ruehl et al.*, unreported decisions of \*Gildersleeve, J. S. C.

A further breach of the conditions of the bonds upon which nearly all of the last mentioned actions were brought was occasioned by the disorderly character of the principal's premises. This offense was the basis for *Lyman v. Zimbrich et al.* unreported decision of \*Dunwell, J. S. C., *Lyman v. Coyle et al.*, unreported \*referee's decision.

In *Lyman v. Brucker et al.*, 26 Misc. 594, affirmed (without opinion), 42 App. Div. 624, and *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion), the maintenance of slot machines constituted a cause of action.

Gambling with cards constituted a cause of action in *Lyman v. Hayes et al.*, 43 App. Div. 623 (no opinion).

The sale of liquors and an open barroom on election day were the offenses charged in *Lyman v. Griffin et al.*, 43 App. Div. 623 (no opinion).

False statements by the principal in his application for a liquor tax certificate and his alleged unlawful traffic in liquor under cover of an issued certificate was the foundation of *Lyman v. Swarts et al.*, 41 App. Div. 624 (no opinion); *Lyman v. Kane et al.*, 57 App. Div. 549; *Lyman v. Schermerhorn et al.*, 167 N. Y. 113, affirming 53 App. Div. 32; *Lyman v. Mead et al.*, 56 App. Div. 582.

Traffic in liquor after the surrender of a liquor tax certificate for cancellation and rebate was the basis of an action for the full penalty of a bond in *Lyman v. Cheever et al.*, 31 Misc. 100, affirmed (without opinion), 52 App. Div. 635, and a judgment for penalties imposed on a principal of a bond because of like offenses is sought to be enforced against his surety in *Lyman v. Siebert et al.*, 31 Misc. 285.

**Pleading and practice.**—An action brought under this section is not a criminal action either in form or substance, but simply a civil action upon a contract. *Lyman v. Shenandoah Social Club et al.*, 39 App. Div.

459; *Matter of Lyman v. Scharmann*, 32 Misc. 621. It matters not whether the recovery from the surety be limited to fines or penalties imposed on the principal of the bond or whether the sum named in the bond and demanded in the complaint be treated as liquidated damages the cause of action is single. A right of action inures upon the breach of any one of the conditions of the bond, but the cause of action is the same upon the breach of all the conditions so that a number of specific breaches of the various conditions of the bond may be averred in a complaint without being separately stated and numbered as separate causes of action. *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, 33 App. Div. 130, reversing unreported decision of \*Scott, J. S. C.; *Lyman v. Plymouth Social Club et al* unreported decision of \*Bischoff, J. S. C.; *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Gramercy Club et al.*, 28 App. Div. 30.

If the action on a bond given under this section be one to recover from the surety only fines or penalties imposed on the principal, the complaint should specifically set forth that the violations of the Liquor Tax Law on account of which such fines or penalties were imposed, occurred while the business for which the liquor tax certificate issued upon the filing of said bond was carried on. *Lyman v. Siebert et al.*, 31 Misc. 285. Allegations in a complaint which are mere conclusions of law should be stricken out. *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, unreported decision of \*Scott, J. S. C., reversed, 33 App. Div. 130; *Lyman v. Plymouth Social Club et al.*, unreported decision of \*Bischoff, J. S. C.; *Lyman v. Zimbrich et al.*, unreported decision of \*Dunwell, J. S. C.

The State Commissioner of Excise has the right to make use of the testimony of special agents in proving a breach of the conditions of a liquor tax bond, whether their evidence was procured in their official capacity under his direction or upon their own responsibility, and it is entitled to the same consideration and subject to the same rules of evidence as though they were not in the employ of the state. *Lyman v. Oussani et al.*, 33 Misc. 409.

Proof of violations of the Liquor Tax Law by servants in the course of their employment is sufficient to establish the civil liability of the obligors of a liquor tax bond given to secure the good conduct of the traffic in liquor at a specified place. *Lyman v. Hayes et al.*, 43 App. Div. 623 (no opinion); *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Oussani et al.*, 33 Misc. 409.

The propriety of directing a verdict upon undisputed facts cannot be questioned. *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661; *Lyman v. Brucker et al.*, 42 App. Div. 624, affirming (without opinion), 26 Misc. 594; *Lyman v. Hayes et al.*, 43 App. Div. 623 (no opinion); *Lyman v. Morel*

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\*Opinion on file in Department of Excise.



*et al.*, unreported decision of \*Clark, J. S. C.; *Lyman v. Ruehl et al.*, unreported decisions of \*Gildersleeve, J. S. C.

The setting aside of a verdict for defendant under circumstances where a verdict for the plaintiff might have been directed was approved in *Lyman v. Griffin et al.*, 43 App. Div. 623 (no opinion).

Bankruptcy of the principal on a liquor tax bond relieves him of liability but not the surety against whom judgment should be entered with costs upon a failure to appear at trial. The defendants are united in interest so that the plaintiff is not liable in costs to the defendant principal under these circumstances. *Lyman v. Ruehl et al.*, unreported decisions of \*Gildersleeve, J. S. C.

Change of Venue, see *Lyman v. Gramercy Club et al.*, 28 App. Div. 30; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661.

Taxation and retaxation of costs where mileage for same witnesses has been taxed in more than one action, see *Lyman v. Young Men's Cosmopolitan Club et al.*, 38 App. Div. 220, reversing unreported decision of \*Lawrence, J. S. C.; *Lyman v. True Friends Social & Literary Circle et al.*, 38 App. Div. 629; *Lyman v. Unity League et al.*, 38 App. Div. 630; *Lyman v. Racopolis et al.*, unreported decisions of \*Fitzgerald, J. S. C.

Interest, see *Lyman v. Morel et al.*, unreported decision of \*Clark, J. S. C.

Amendment of pleadings, see *Lyman v. Racopolis et al.*, unreported decisions of \*Fitzgerald, J. S. C.; *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion); *Lyman v. Siebert et al.*, 31 Misc. 285; *Lyman v. Zimbrich et al.*, unreported decision of \*Dunwell, J. S. C.; *Lyman v. Broadway Garden, Hotel & Cafe Co. et al.*, unreported decision of \*Scott, J. S. C., reversed 33 App. Div. 130.

§ 19. The payment of the tax and issuing of the tax certificate.—When the provisions of sections seventeen and eighteen of this act have been complied with and the application provided for in section seventeen is found to be correct in form, and does not show on the face thereof that the applicant is prohibited from trafficking in liquor under the subdivision of section eleven under which he applies, nor at the place where the traffic is to be carried on, and the bond required by section eighteen is found to be correct as to its form and the sureties thereon are approved as sufficient by the county treasurer, or if in a county containing a city of the first class by the special deputy commissioner for such county, then upon the payment of the taxes levied under section eleven of this act the county treasurer of the county,

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\*Opinion on file in Department of Excise.



and in a county containing a city of the first class, the special deputy commissioner for such county, or if the application be made under subdivisions four or five of section eleven of this act, the state commissioner of excise, shall at once prepare and issue to the corporation, association, copartnership or person making such application and filing such bond and paying such tax, a liquor tax certificate in the form provided for in this act, unless it shall appear by a certified copy of the statement of the result of an election held on the question of local option, pursuant to section sixteen of this act, in and for the town where the applicant proposes to traffic in liquors under the certificate applied for, that such liquor tax certificate can not be lawfully granted, in which case the application shall be refused.

Thus amended, L. 1897, chap. 312.

**Duties of county treasurers and special deputy commissioners of excise under this section are ministerial.**—That the duties of county treasurers and special deputy commissioners of excise under this section were ministerial and that no discretionary power was vested in them when a person who made application for a liquor tax certificate had brought himself squarely within the terms of the law by complying with the statutory preliminaries relative to the payment of the sum assessed upon the proposed traffic in liquors, and the filing of an application statement which was correct in form and a bond which was approved as to its sureties, was at first universally conceded. This was so held where a liquor tax certificate was refused because not required, *People ex rel. Rochester Whist Club v. Hamilton*, 17 Misc. 11; also where of his own knowledge the county treasurer knew that the applicant for a liquor tax certificate intended to traffic in liquors within one-half mile of a state hospital contrary to sub. 1 of § 24, *People ex rel. Action v. Corkhill*, unreported decision of \*Richardson, Seneca Co. J.; also where the same was true of proposed traffic within one-half mile of a poorhouse, *People ex rel. Hartigan v. Macy*, unreported decision of \*Longley, Columbia Co. J.

The duties of these officers were more thoroughly discussed in the last mentioned case than any case yet reported. The court said, "The real question with which I am confronted is this: Has the county treasurer any judicial or discretionary power which authorizes him to refuse to grant a certificate in a case where the preliminary

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\*Opinion on file in Department of Excise.

statutory requirements have been complied with? It seems to me that the scheme of the statute discloses no purpose on the part of the legislature to clothe county treasurers in this matter with other than ministerial powers. If it was the design of the framers and makers of this law to vest in county treasurers judicial functions, giving them the power to determine on evidence whether or not the applicant for a liquor tax certificate was on the true facts of the case entitled to receive such certificate, the language of the act is singularly inapt and inadequate; inapt, because the statute in terms expressly provides that the county treasurer shall examine the application and bond to see if they are correct in form; inadequate, because no provision is made for taking evidence or hearing proofs, but, on the contrary, on payment of the tax, if the application and bond are found correct in form and the sureties on the bond are approved by the county treasurer, he is at once to prepare and issue the tax certificate. No provision is made in the statute whereby the allegations of the application may be supported by the applicant by either affidavits or witnesses. He has no notice that the truth of his statements is challenged. He has no hearing after his application is filed, and not only is there no provision in the law by which county treasurers may investigate the truth or falsity of the applicant's answers to the statutory questions contained in the printed form for applications, but no provision is made for the court to receive evidence by affidavits or otherwise upon the return to the writ. These omissions are emphasized in importance by the fact that in a case where the county treasurer grants the certificate any citizen may bring his action up for review and ask for an order revoking and canceling such certificate, upon the ground that material statements in the application of the holder of such certificate were false, when the whole case is open upon the merits for trial before the referee or court upon proofs to be presented. \* \* \*

But a careful examination of the statute in my mind makes clear an altogether different purpose. I think the legislature intended not to create a judicial tribunal out of the office of county treasurer, but in the administration of this law to keep county treasurers as far as possible within their normal and legitimate functions as simple receivers of taxes."

Nevertheless it was clearly held that the officers charged with the duties of issuing liquor tax certificates, must ascertain and determine whether an applicant has filed with his application the consents required by sub. 8 of § 17; that they might obtain or require information on this subject from the applicant and might rely thereon, but were not necessarily concluded thereby. *People ex rel. Anderson v. Hoag*, 11 App. Div. 74, affirming unreported decision of \*Keogh, J. S. C.

But under this section as amended by L. 1897, chap. 312, the issuance of liquor tax certificates may not (with one exception) be



refused when the provisions of § 17 and § 18 have been complied with and the application for the certificate is found to be correct in form and does not show on its face that the applicant is prohibited from trafficking in liquor. "The right of the applicant to a liquor tax certificate is made to depend altogether upon the statements contained in the application, thus taking away any discretion that might have resided in the officers empowered to issue the certificate" before the amendment of 1897, the purpose of which was doubtless "to prevent any other influence operating upon those authorized to grant certificates than the statements of the applicants, made under the responsibilities and subject to the penalties imposed by the statute for making false representations." *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909.

The court which before the amendment of 1897 invested certificate issuing officers with judicial powers in regard to the filing of consents, *People ex rel. Anderson v. Hoag*, 11 App. Div. 74, has since accepted the views expressed in *People ex rel. Belden Club v. Hilliard*, last above referred to, as indicated by *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213 and *Matter of Tonatio v. Deperino*, 49 App. Div. 84; but see *Matter of Lyman v. Gillett*, 23 Misc. 710.

Section 17, sub. 5, as amended by L. 1900, chap. 367, now expressly requires an applicant to show how many dwellings are within the prescribed limit of his place of business.

As the statute also requires the necessary consents to be filed simultaneously with an application statement, a certificate issuing officer is not authorized and may not be compelled to accept consents afterwards. *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Tonatio v. Deperino*, 49 App. Div. 84; *Matter of Lord v. Coughlin*, 32 Misc. 223; *Matter of Lyman v. Murphy*, 33 Misc. 349.

Furthermore, the consent of any dwelling owner filed with an application for a liquor tax certificate, which has previously been revoked by notice in writing to the applicant and the certificate issuing officer may not be made effective. *Matter of Adriance v. Ramage*, 59 App. Div. 440, affirming unreported decision of \*Underwood, Cayuga Co., J.

The ministerial duty of issuing a liquor tax certificate when the statutory preliminaries have been complied with, is subject to one exception as above stated, an exception which in no respect alters the ministerial character of the duties of the officers issuing certificates under this section.

Section 16 of the original act prohibited the issuance of liquor tax certificates in any town in which there was "no license" on March 23, 1896, when the Liquor Tax Law took effect, until such town had voted upon the local option questions therein provided after which certificates were to be issued only in accordance with the vote of a majority

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\*Opinion on file in Department of Excise.



of the electors on the questions submitted. No exception to the general provisions of § 19 giving express authority for the refusal of certificates in these towns when the requirements of that section had been complied with was made. Implied authority was assumed and upheld until express authority could be provided for by amendment. See L. 1897, chap. 312. *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406. It was held that the fact that no licenses were in force on March 23, 1896, was conclusive, evidence to show inclination on the part of a majority of excise commissioners to issue licenses prior to that time being immaterial. *People ex rel. Richardson v. Sackett*, 17 Misc. 405. So where a county treasurer assumed the right to issue certificates in a town where no licenses were actually in force on March 23, 1896, but where an election had been held immediately prior thereto and an excise commissioner supposed to be in favor of granting licenses had been elected and where a license had been subsequently granted, the issuance of liquor tax certificates was held unauthorized and they were revoked and cancelled, *Matter of Wilbur v. Welling*, unreported decision of \*Stover, J. S. C.

The local option questions having been submitted at the first town meeting held in every town after the law took effect, it was then held that even where the election was claimed to be irregular, a county treasurer was not authorized and would not be compelled by certiorari to issue certificates in towns where the certified statement of the result of the vote cast in any town filed in his office, shows that the majority were cast in the negative, it not being the purpose of the law that he "should go about to ascertain whether the election was regular or not, and, if in his judgment it was not, to ignore the certified statement and issue licenses, and if that is not the duty of the county treasurer, a judge cannot by an order in certiorari proceeding compel him to do so." *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188.

In the case of *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308, the court says: "It is patent that the test of the right to a liquor tax certificate carrying with it the privilege of selling intoxicating liquors, does not rest with any officer, judicial or ministerial, but with the electors of the town. Their vote is to determine that question. After the vote has been cast, then the act provides the manner in which the result of the vote shall be imparted to the executive officer who is to make effective the will of the majority as registered at the ballot box. The act requires the town clerk to make a statement of the result of the vote to the county treasurer. \* \* \* Presumptively the statement is correct and he must be governed by it." See also *People ex rel. Redfield v. Walker*, 42 App. Div. 624 (no opinion); *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465; *Matter of Lyman v. Wells*, 28 Misc. 278; *Matter of Clement v.*

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\*Opinion on file in Department of Excise.

*Wilcox*, 29 Misc. 29; *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Arnold*, 32 Misc. 439.

When, however, it has been judicially determined that the local option questions have been improperly submitted and all proceedings in connection therewith have been declared void, then, after proper notice, a certificate issuing officer may disregard the statement of the result of such illegal vote and be governed by the preceding vote until the local option questions have been resubmitted at a special or biennial town meeting and the result thereof becomes operative. *People ex rel. Wood v. Town Canvassers*, 32 Misc. 131; *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *People ex rel. Taylor v. Ely*, unreported decision of \*Kenefick, J. S. C.

§ 20. Form of liquor tax certificate.—The liquor tax certificates shall be furnished by the state commissioner of excise to the several county treasurers, and to the special deputy commissioners and shall be lithographed or engraved in a suitable manner, and on durable paper, and of the following form:

\$. . . . . No. . . . .

Series of. . . . . (A suitable device inserted.) Series of. . . . .

# STATE OF NEW YORK.

## Liquor Tax Certificate.

Received from. . . . .the sum of  
 . . . . .dollars for excise tax on  
 the business of trafficking in liquor under subdivision. . . . .of  
 section eleven of the Liquor Tax Law.

The business to be carried on at. . . . ., in  
 the . . . . . of . . . . ., for the period represented by the coupon or coupons hereto attached.

Dated at . . . . ., 18..

. . . . .  
 Special Deputy Commissioner  
 for the county of. . . . .  
 or

County Treasurer of . . . . .County.

Severe penalties are imposed for neglect or refusal to place and keep this certificate conspicuously in your place of business.

Attached thereto on the left as a part thereof shall be twelve coupons, one for each month of the tax year. On the one on the extreme left shall be printed:

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\*Opinion on file in Department of Excise.



“Coupon for liquor tax certificate number.... for May, ....,” and each coupon shall be similarly printed except as to the month. A tax certificate similar in form shall be issued by the state commissioner of excise, to those applying under subdivision four of section eleven of this act.

**Character of liquor tax certificates.**—A liquor tax certificate is merely a receipt for money paid as an excise tax upon the business of trafficking in liquors, thereby evidencing the privilege accorded its holder to traffic in liquor in accordance with the provisions of the Liquor Tax Law. Its real import is only that of a voucher for the money paid because the right to engage in the traffic is derivable, not from the certificate, but from the statute and from the statements made in the application upon which it was issued. *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Lyman v. Speidel*, 51 App. Div. 52, reversed 163 N. Y. 536; *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Herman v. Goodson*, 18 Misc. 604; *Scalzo v. Sackett*, 30 Misc. 543; *People ex rel. Gray v. Hilliard*, unreported decision of \*Beekman, J. S. C.; *Lyman v. Swarts et al.*, 41 App. Div. 624 (no opinion); *Lyman v. Schermerhorn et al.*, 53 App. Div. 32; affirmed 167 N. Y. 113; *Lyman v. Mead et al.*, 56 App. Div. 582; *Lyman v. Kane et al.*, 57 App. Div. 549; *People ex rel. Lawton v. Lyman*, 33 Misc. 243.

Though a species of personal property a certificate is not a chattel and has none of its attributes. *Niles v. Mathusa*, 162 N. Y., 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Anchor Brewing Co. v. Burns*, 32 App. Div. 272; *Koehler v. Flebbe*, 21 App. Div. 210; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion) 19 App. Div. 627; *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566. But see *People v. Durante*, 19 App. Div. 292.

As qualified property, see note under § 25.

All rights available under the statute respecting the use of a certificate as property or its use in connection with the traffic in liquors are measured by the rights of the person designated in the certificate who is the “holder” of it and who is responsible for the manner in which it is used. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Matter of Lyman v. Jehle*, unreported decision of \*Bischoff, J. S. C.; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210; *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108; *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion); *Matter of Lyman v. Maloney*, 53 App. Div. 330, affirming 28 Misc. 385.

As evidencing the proprietorship of a place for which a liquor tax certificate has been issued, see *Gottschalk v. Schock*, 36 App. Div. 638; also, *Matter of Sullivan*, 31 Misc. 1.



(Sample Form.)  
(Insert Suitable Device.)

No. \_\_\_\_\_

SERIES OF 1896.

SERIES OF 1896.

# STATE OF NEW YORK.

## LIQUOR TAX CERTIFICATE.

RECEIVED from \_\_\_\_\_ the sum of \_\_\_\_\_ dollars for excise tax

on the business of trafficking in liquor under subdivision \_\_\_\_\_ of section eleven  
of the Liquor Tax Law.

The business to be carried on at \_\_\_\_\_ in the town of \_\_\_\_\_  
for the period represented by the coupon or coupons hereto attached.

Dated at \_\_\_\_\_

\_\_\_\_\_ 189 \_\_\_\_\_. Special Deputy Commissioner for the County of \_\_\_\_\_  
(Or County Treasurer of \_\_\_\_\_ County),

State of \_\_\_\_\_

SEVERE PENALTIES are imposed for neglect or refusal to place and keep this certificate  
conspicuously in your place of business.

Coupon for LIQUOR TAX CERTIFICATE No.	for April,	1897.
Coupon for LIQUOR TAX CERTIFICATE No.	for March,	1897.
Coupon for LIQUOR TAX CERTIFICATE No.	for Feb.,	1897.
Coupon for LIQUOR TAX CERTIFICATE No.	for Jan.,	1897.
Coupon for LIQUOR TAX CERTIFICATE No.	for Dec.,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for Nov.,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for Oct.,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for Sept.,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for Aug.,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for July,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for June,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for May,	1896.

§ 21. Posting liquor tax certificates.—Before commencing or doing any business for the time for which the excise tax is paid and the certificate is given, the said liquor tax certificate shall be *enclosed in a suitable wood or metal frame, having a clear glass face and a substantial wood or metal back, so that the whole of said certificate may be seen therein and shall be posted up and at all times displayed in a conspicuous place in the room or bar where the traffic in liquors for which the tax was paid is carried on, so that all persons visiting such place may readily see the same, but if there be a door opening from the street into the room or bar room where the traffic in liquors is carried on and a window facing the street upon which such door opens, such certificate shall be displayed in such window, so it may be readily seen from the street.* Whenever a certificate, issued in accordance with any of the provisions of this act, shall be lost or destroyed without fault on the part of the holder thereof or his agents or employes, a duplicate certificate in lieu thereof, under the original statement and bond, may be issued by the state commissioner of excise in his discretion and in accordance with such rules and regulations as he may prescribe. It is provided, however, that when the holder of a liquor tax certificate under this act, shall have presented the application and bond as required by sections seventeen and eighteen of this act, and paid the tax assessed by this act, not less than fifteen days before the time fixed for the expiration of such tax certificate, such holder of such tax certificate may continue to traffic in liquors pending the issue of the tax certificate, until notified in writing, by the officer charged with the duty of issuing such tax certificate, that such tax certificate so applied for will not be issued. If the application is refused the moneys thus paid shall be returned to the applicant within ten days from the receipt of the same, with said notice, by the said certificate issuing officer. To continue to traffic in liquor after such notice is received is a violation of this law and subjects the person violating, to the penalties prescribed for trafficking in liquors without having a liquor tax certificate.

Thus amended, L. 1897, chap. 312 and \*L. 1901, chap. 640.



**Posting certificate.**—"A liquor tax certificate has a double significance. It not only evidences the fact of the payment of the tax, but it also operates to make a traffic in liquor lawful for the person to whom it is issued. Furthermore, the physical possession of the certificate is also essential to authorize such traffic and its continuance during the term for which the tax has been paid." *People ex rel. Gray v. Hilliard*, unreported decision of \*Beekman, J. S. C. See also *Scalzo v. Sackett*, 30 Misc. 543.

The failure to keep a liquor tax certificate posted pursuant to this section at a place for which a liquor tax certificate had formerly been obtained but where the traffic in liquors is continued after its surrender for the purpose of securing a rebate under § 25, was held to be sufficient ground for the revocation of the surrendered certificate. *Matter of Lyman v. Fagan*, 26 Misc. 300. The same was held in a case where the certificate had been taken away during the absence of the proprietor and surrendered for cancellation by a brewing company under an assignment and power of attorney. "The fact that this was done in his absence or without the consent of his agent, does not affect his liability. He had placed it in the power of the assignee of the certificate to take it away and if the assignee exercised that power he must bear the consequences." *Matter of Michell v. James*, 41 App. Div. 271.

§ 22. Restrictions on the traffic in liquors in connection with other business.—No corporation, association, copartnership or person engaged in carrying on the business of selling dry goods or groceries, or provisions, or drugs as a pharmacist, shall be assessed under subdivision one of section eleven of this act, or receive a liquor tax certificate under such subdivision, unless it be to carry on the traffic in liquors under such subdivision one at some other building entirely distinct and separate from, and not communicating with the place where, and in which, such business of selling dry goods, groceries, provisions or drugs as a pharmacist is carried on, or if in the same building, then only in a room which is separated by partitions at least three inches thick, extending from floor to ceiling, with no opening or means of entrance or communication between the room where the traffic in liquors is carried on and the store or rooms in which the selling of dry goods, groceries, provisions or drugs as a pharmacist is carried on, so that it is necessary to go into a public street before the one place can be entered upon leaving the other.

Thus amended, L. 1897, chap. 312.

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\*Opinion on file in Department of Excise.



§ 23. Corporations, associations, co-partnerships or persons who or which shall not traffic in liquors.

1. No person:

a. Who has been or shall be convicted of a felony, or knowingly has in his employ a person who has been so convicted; or

b. Who is under the age of twenty-one years; or

c. Who is not a citizen of the United States and a resident of the state of New York; or

d. Who shall be convicted for a violation of this act, until three years from the date of such conviction.

e. Whose agent or employee shall be twice convicted for a violation of this act, until three years from the date of such second conviction.

2. No corporation or association incorporated or organized under the laws of another state or country; provided, however, that if such corporation or association be acting as a common carrier or be operating dining, buffet, parlor or sleeping cars in this state, it may be granted a liquor tax certificate under subdivision four of section eleven of this act. And in case any car for which a liquor tax certificate is held shall be withdrawn from the service for repairs, or leave the state, such certificate may be temporarily transferred to a substitute car, in accordance with such rules and regulations as the state commissioner of excise shall prescribe, without payment of any transfer fee.

3. No copartnership, unless one or more of the members of such copartnership, owning at least one-half interest in the business thereof, shall be a resident of this state and a citizen of the United States.

4. No corporation, association, copartnership or person which or who shall have a liquor tax certificate revoked, without conviction, in a civil proceeding under subdivision two of section twenty-eight of this act for a violation of any provision of the liquor tax law, until the expiration of one year from the date of the entry of a final order cancelling such certificate.

5. No corporation, association or copartnership which has been or shall be convicted for a violation of this act, nor if an officer,

member or agent thereof has been or shall be twice convicted for a violation of this act, until three years from the date of such conviction.

6. No corporation organized under chapter five hundred and fifty-nine of the laws of eighteen hundred and ninety-five, and the acts amendatory thereof, or under any law which prior to May sixth, eighteen hundred and ninety-five, provided for the organization of societies or clubs for social, recreative or similar purposes, which traffics in liquors with any person other than the members thereof.

7. No corporation, association, copartnership or person, who, as owner or agent, shall suffer or permit any gambling to be done in the place designated by the liquor tax certificate as that in which the traffic in liquors is to be carried on, or in any yard, booth, garden or any other place appertaining thereto or connected therewith, or suffer or permit such premises to become disorderly, or carries on or permits to be carried on or is interested in any traffic, business or occupation, the carrying on of which is a violation of law.

Thus amended, L. 1897, chap. 312; L. 1900, chap. 80 and chap. 367.

**Who may hold liquor tax certificates.**—"The policy of the law is to prohibit him, who has violated the law from holding any certificate; not to permit him, if he holds for example, two certificates for different places to hold his certificate for one place where there is no infraction no matter how much the law may be broken at the other. The policy of the law deals with the person who vends; there is the personal equation and the law will not resolve him into dual personalities nor localize his offense." *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

A person convicted of a felony eighteen years previous to an application for a liquor tax certificate and subsequently pardoned is entitled to receive and hold such certificate. *People ex rel. Richardson v. Sackett*, 17 Misc. 405. But this is not true of a person who plead guilty of a felony and received a suspended sentence, *People ex rel. Lawton v. Lyman*, 33 Misc. 243, nor a convicted felon who has never been pardoned, *Lyman v. Schermerhorn et al.*, 53 App. Div. 32, affirmed 167 N. Y. 113.

The prohibitive provisions of the Liquor Tax Law went into effect immediately, i. e. March 23, 1896, so that the holder of a license issued under previous statutes and continued in force under the



Liquor Tax Law until June 30, 1896, who, in the meantime sold liquor on Sunday and was convicted of that offense, violated the Liquor Tax Law and was prohibited from engaging in the liquor traffic for five years. *Matter of Lyman v. Jehle*, unreported decision of \*Bischoff, J. S. C.

An executor of a will as such may not obtain a liquor tax certificate and conduct the business of selling liquors in connection with a hotel. It is the design of the Liquor Tax Law to make the proper conduct of the business a personal liability. *People ex rel. Richardson v. Sackett*, unreported decision of \*Russell, J. S. C. But see § 25, which provides for continuance of a deceased certificate holder's business until his certificate expires.

While a copartnership may well be a legal entity, it can only act through the agency of its members so that a violation of this act by one member affects the partnership itself and makes it amenable to the provisions of the law. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

§ 24. Places in which traffic in liquor shall not be permitted.—  
Traffic in liquor shall not be permitted:

1. In any building or upon any premises established as a penal institution, protectory, industrial school, asylum, state hospital, colony or institution established for the care or treatment of epileptics, or poorhouse, and if such building or premises, other than a county jail or state prison, be situated in a town and outside the limits of an incorporated village or city, not within one-half mile of any building or premises so occupied, provided there be such distance of one-half mile between such building and premises, and the nearest boundary line of such village or city; nor

2. Under the provisions of subdivision one of section eleven of this act, in any building, yard, booth or other place which shall be on the same street or avenue and within two hundred feet of a building occupied exclusively as a church or schoolhouse; the measurements to be taken in a straight line from the center of the nearest entrance of the building used for such church or school to the center of the nearest entrance of the place in which such liquor traffic is desired to be carried on; provided, however, that this prohibition shall not apply to a place which on the

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\*Opinion on file in Department of Excise.



twenty-third day of March, eighteen hundred and ninety-six, was lawfully occupied for a hotel, nor to a place in which such traffic in liquors was actually lawfully carried on at that date, nor to a place which at such date was occupied, or was in process of construction, by a corporation or association which traffics in liquors solely with the members thereof, nor to a place within such limit to which a corporation or association trafficking in liquors solely with the members thereof at such date may remove; but none of the exceptions under subdivision two of this section shall apply to subdivision one of this section; nor

3. In any form, in, upon or from any vehicle, except as provided in subdivisions four and five of section eleven of this act.

4. Upon any premises used for and as a cemetery.

Thus amended, L. 1896, chap. 445 and L. 1897, chap. 312.

**Restrictions upon traffic in or near penal or charitable institutions.—**

The exceptions contained in sub. 2 of this section no longer apply to the first subdivision as declared in *Matter of Salisbury v. Action*, 19 Misc. 340, and *Matter of Salisbury v. Lyons*, 19 Misc. 340.

**Restrictions upon traffic near churches and school houses.—**Sub. 2 of this section was a substantial re-enactment of L. 1892, chap. 401, § 43, as amended L. 1893, chap. 480, and the decisions of the courts relative to the old law have been applied in construing the new, with more propriety perhaps than in connection with any other part of the Liquor Tax Law. The most important of these cases are: *People ex rel. Macy v. Murray*, 5 App. Div. 66; *Matter of Macy*, 5 App. Div. 70; *People ex rel. Deutsch v. Dalton*, 9 Misc. 249; *People ex rel. Simons v. Murray*, 14 Misc. 177; *People ex rel. Clausen v. Murray*, 5 App. Div. 441, affirming 16 Misc. 398; *People ex rel. Cairns v. Murray*, 148 N. Y. 171, reversing 13 Misc. 522; *People ex rel. Gentilese v. Excise Board*, 7 Misc. 415.

In the case last mentioned, it is declared concerning the excise law of 1892 that "The obvious purpose of the enactment is to seclude the church and the school room from the baneful proximity of the saloon—a beneficent policy to which, by a liberal construction of the law, the courts should be auxiliary." This policy has been approved by the courts in their construction of this act, the provisions of this section having been construed liberally in favor of schools and churches and strictly against applicants for liquor tax certificates. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628; *People ex rel. Bagley v. Hamilton*, 25 App. Div. 428, reversing 21 Misc. 375; *Matter of Place v.*

*Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691; *Matter of McCusker v. McCusker*, 47 App. Div. 111, affirming unreported decision of \*Chase, J. S. C.; *Matter of Lewis v. Pilchen*, 26 Misc. 532; *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of \*McLean, J. S. C.; *Matter of Haight v. Parsell*, 33 Misc. 544, affirmed (without opinion) — App. Div. —.

**Building occupied exclusively as a church.**—“The law does not undertake to define or restrict the definition of the words ‘occupied exclusively as a church,’ and I think it must be left to such reasonable construction as will accomplish the purpose intended by the Legislature, viz.: to prevent the traffic of liquor in proximity to such class of buildings. Under the laws of this State, it is not necessary that a religious society should be incorporated, nor is it necessary that they should hold to any particular tenet or creed. But great liberality and tolerance is given in the organization of religious societies and the promulgation of religious beliefs. \* \* \* \* So that it may well be said that this building (West Farms Mission) is used exclusively as a church; that is, a place where a religious society holds its stated meetings for the purpose of religious observances and teaching in accordance with the Christian faith. How long this has continued, or how long it may continue, is immaterial under the statute.” *Matter of Lyman v. Korndorfer*, 29 App. Div. 390.

The incidental use of a church building or a portion thereof as a place for holding festivals, fairs, concerts and other church entertainments or as a meeting place for various societies more or less intimately connected with a religious society by whom the building is owned, does not render it less entitled to the protection of the statute, or in any way impair the exclusive occupancy of a building as a church. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *Matter of Holden v. McCusker*, 23 Misc. 446; *Matter of McCusker v. McCusker*, 47 App. Div., 111, affirming unreported decision of \*Chase, J. S. C.; *Matter of Lyman v. Lazarowitz*, unreported decision of \*Truax, J. S. C.; *Matter of Weinberger v. Goldberg*, unreported decision of \*Maddox, J. S. C.; see also *People ex rel. Deutsch v. Dalton*, 9 Misc. 249; *People ex rel. Simons v. Murray*, 14 Misc. 177.

As to whether a church in process of erection is within the meaning of the statute, see *People ex rel. Sweeney v. Lammerts*, 14 App. Div. 628, affirming (without opinion), 18 Misc. 343.

**Building occupied exclusively as a schoolhouse.**—Answering the question as to what was the exclusive occupancy intended by the statute in force prior to the Liquor Tax Law, the court says in *People ex rel. Clausen v. Murray*, 5 App. Div. 441, affirming 16 Misc. 398, that it was “obviously an occupancy for a different and independent purpose: for a purpose having no relation to the use of the building as a school-

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\*Opinion on file in Department of Excise.



house. If the additional use of the building be incidental only, and no way inconsistent with its primary and paramount use as a schoolhouse; if the additional use be under the control of the school authorities, and instrumental to the end of imparting instruction; if it be so trivial and insignificant as not to detract from the pervading character of the building as a resort for learning, then, surely such use does not abolish the exclusive occupancy intended by the statute." Under this rule, parochial school buildings did not lose the protection of the statute on account of the residence therein of teachers or other persons connected with the school. *People ex rel. Clausen v. Murray*, 5 App. Div. 441, affirming 16 Misc. 398; *People ex rel. Cairns v. Murray*, 148 N. Y. 171, reversing 13 Misc. 522. So also the holding of school entertainments in the school building or its occasional use as a meeting place for charitable, religious and temperance societies for which a nominal rent was paid to defray the cost of heating and lighting does not deprive a school building of its general character. *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of \*McLean, J. S. C.; *Matter of Lyman v. Monahan*, 48 App. Div. 275, affirming 28 Misc. 408; *Matter of Hilliard v. Kissel*, unreported decision of \*Truax, J. S. C.; *Matter of Wilson v. Geisman*, unreported decision of \*Gaynor, J. S. C.

**On the same street or avenue.**—A building, situate upon a corner of two streets, fronting upon the other street than that upon which there is a church and having no entrance upon the same street with the latter is still within the inhibition of the statute. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *Matter of Holden v. McCusker*, 23 Misc. 446; *Matter of McCusker v. McCusker*, 47 App. Div. 111, affirming unreported decision of \*Chase, J. S. C. See also *People ex rel. Clausen v. Murray*, 5 App. Div. 441, affirming 16 Misc. 398, wherein we find the following reason for this construction: "In view of its obvious policy in protecting the school against the evil influences of the saloon, the statute should be so expounded as to accomplish its benign intent and to that end be accorded a literal or liberal construction as may most effectually avert the apprehended mischief." The same was held in relation to a building situated at the intersection of two roads in a rural district upon one of which there was a schoolhouse. *Matter of Lewis v. Pilchen*, 26 Misc. 532.

**Within two hundred feet. How measured.**—As in § 17, sub. 8, of the original act no specific language was used to describe the manner in which the prescribed distance of 200 feet between dwellings and a place where the traffic in liquor was to be carried on should be determined, so in this section of the original act was there an absence of explicit direction as to the mode of measurement. The necessity for more certain language was therefore supplied by amendment, L. 1897,

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chap. 312, it being now provided that measurement of the distance between a place where the traffic in liquors is to be carried on and a neighboring church or schoolhouse shall be taken "in a straight line." "A straight line is one free from any angularities or curvatures and is the shortest and most direct distance between two points." *Matter of Holden v. McCusker*, 23 Misc. 446. The law says "in effect as explicitly as possible, that the measurement shall be tested by the shortest line which could be drawn between the two entrances. This does not permit any angles or curves or digressions for intervening buildings or street lines. The intention and the purpose of the law upon the subject of liquor traffic to keep its pursuit a certain distance away from schools or churches is obvious and plain and its provisions in this respect are to be construed liberally in favor of school buildings and churches." *Matter of Lewis v. Pilchen*, 26 Misc. 532; *Matter of Lyman v. Reynolds Bros.*, unreported decision of \*Fitzgerald, J. S. C.

See note on measurement under § 17.

**Entrances.**—The words "nearest entrance" as used in this section have been interpreted and applied literally.

A saloon doorway covered by a screen "composed of wire about three-sixteenths of an inch in diameter, made in diamond-shaped meshes seven-eighths of an inch across strung on an iron frame, screwed to the door casing" was held to be an entrance in *Matter of Lyman v. Reynolds Bros.*, unreported decision of \*Fitzgerald, J. S. C., upon authority of *People ex rel. Macy v. Murray*, 5 App. Div. 66, a case where an applicant for a license under the Excise Law of 1892 from the excise commissioners for a place near a public school offered to entirely close up the entrance in question, and where the court held that "the policy of the statute would seem to prohibit the construction of the statute claimed by the relators. Accessibility was not everything aimed at. It was the vicinity, the neighborhood, the surroundings of the school which the statute was enacted to protect. The Legislature may well have been unwilling to leave the matter of accession in the hands of the relators. The relators may have locked the door and stipulated to keep it so, but what was the guaranty that they would keep it so? If it be said that they would subject themselves to a revocation of a license if they failed to keep the door locked would the Legislature be willing to trust the matter to the vigilance of the board? As long as there was a door there, though locked, an element of uncertainty would be introduced. It should be held that there was an entrance so long as it was there as a means of access." See *Matter of Macy & Co.*, 5 App. Div. 70.

See note on this subject under § 17.

**Exception in favor of a place which was lawfully occupied for a hotel on March 23, 1896.**—The meaning of the language in which this

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\*Opinion on file in Department of Excise.

exception was first expressed became obscure after a short lapse of time, because the verb "is" in the clause "that this prohibition shall not apply to a place which is occupied for a hotel" related to the date when the law went into effect instead of the date upon which application should be made for a liquor tax certificate. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691. To remove all ambiguity, the date of the passage of the law has been inserted.

A building was a hotel on March 23, 1896, within the meaning of this section if then kept open for entertaining strangers or travellers or had an innkeeper's license issued therefor, without regard to actual compliance with requirements of L. 1892, chap. 401, § 19, or L. 1896, chap. 112, § 31. Compliance with the provisions of the Liquor Tax Law only became necessary upon application for a liquor tax certificate by one who desired to continue traffic in liquor as the keeper of a hotel under the Liquor Tax Law. *Matter of Moulton v. Acconcia*, 59 App. Div. 25.

See also note upon dwelling owners' consents under § 17.

The privilege extended to hotels under this section has been considered equal to that conferred under § 17, sub. 8, despite the absence of the phrase "notwithstanding such traffic in liquors was not then carried on thereat." Hence suspension of traffic in liquors at hotels in existence on March 23, 1896, does not deprive them of their privileged character if they continue to be occupied as hotels. *Matter of Moulton v. Acconcia*, 59 App. Div. 25.

**Exception in favor of a place in which "such traffic in liquors" was "actually lawfully" carried on March 23, 1896.**—To determine whether "such traffic in liquors" was "actually lawfully" carried on at a place within 200 feet of a building occupied exclusively as a church or schoolhouse, it is necessary to have recourse to L. 1892, chap. 401, § 43, which went into effect April 30, 1892. This section provides that "no person or persons who shall not have been licensed prior to the passage of this act shall hereafter be licensed to sell strong or spirituous liquors, wines, ale and beer in any building not used for hotel purposes and for which a license does not exist at the time of the passage of this act, which shall be on the same street or avenue and within 200 feet of a building occupied exclusively as a church or schoolhouse." This law remained in force, as amended by L. 1893, chap. 480, until March 23, 1896. Its privileges having been held to be personal, not transferable and lost by abandonment (*People ex rel. Cairns v. Murray*, 148 N. Y. 171, reversing 13 Misc. 522), in order to establish the legality of traffic in liquors at such a place on March 23, 1896, it must appear that the party then conducting it, also conducted such traffic on April 30, 1892, and continuously during the intervening period. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691;



*Matter of Hilliard v. Kissel*, unreported decision of \*Truax, J. S. C.; *Matter of Lyman v. Lazarowitz*, unreported decision of \*Truax, J. S. C.; *Lyman v. Mead et al.*, 56 App. Div. 582.

If there is any important distinction between the restrictive provisions of this section and the similar provisions of the Excise Law of 1892, it lies in the application of this exception. As above stated, privileges under the previous act for places not hotels within 200 feet of a church or schoolhouse were personal but it has been contended that the exceptions to the general provisions of this act were not solely for the benefit of persons actually lawfully trafficking in liquor or keeping hotels on March 23, 1896, at places within the prescribed limit, but extended to their successors because the statute refers to places. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691; *People ex rel. Bagley v. Hamilton*, 25 App. Div. 428, reversing 21 Misc. 375.

See note in relation to dwelling owners' consents under § 17.

In either event, however, the right to traffic at places originally within the exception to the general restrictive provisions of this section may be lost by abandonment or nonuser as formerly, although suspension of traffic under stress of circumstances followed by its resumption at the first reasonable opportunity ought not to produce that effect. *Matter of Hawkins v. Thiel Bros.*, 165 N. Y. 188, reversing 54 App. Div. 617 (no opinion); *Matter of Moulton v. Aeconcia*, 59 App. Div. 25. But, where traffic in liquor was not carried on for fourteen months after the expiration of a saloon license in force when the Liquor Tax Law took effect, the place, which had meanwhile remained vacant and been refitted for a hotel, was held to be no longer a privileged place, although the church within the prescribed distance of 200 feet had been organized since the traffic had been abandoned. *Matter of Lyman v. Korndorfer*, 29 App. Div. 390. It was held in the case of *People ex rel. Bagley v. Hamilton*, 25 App. Div. 428, reversing 21 Misc. 375, that while the temporary suspension of the sale of liquors incidental to a change of proprietors might be so brief as to constitute no appreciable interruption of the traffic, yet, where the business of one proprietor is closed up and no resumption thereof attempted by his successor for sixty days, the privilege granted to the place by the statute ought to be regarded as surrendered. In *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of \*McLean, J. S. C., it was held that premises which were closed for over a twelve-month period while the owner is looking for a new purchaser had not been occupied for the traffic in liquors within the purview of the act. "The mere fact that the fixtures used in the conduct of the business of this place were not removed and that the person who had owned a



chattel mortgage had been in possession of the premises during the period when no business was carried on, was not a continuance of the business which would prevent the surrender of the privilege to conduct the liquor business upon such premises. \* \* \* The intention of the parties who held the lease as to the future use of the premises did not constitute a continuance of the business."

This rule was applied in a case where the traffic in liquors was suspended for fifteen months at a place, which, except for this lapse, had been occupied as a hotel and where such traffic had been conducted for upwards of twenty years. During this suspension of traffic the building was vacant or used for store purposes, although the owner was seeking a tenant who would continue the liquor and hotel business. *Matter of Lewis v. Pilchen*, 26 Misc. 532.

Where, however, a tenant ceased trafficking in liquors at, but retained possession of a saloon near a church shortly before his lease for the premises expired, the place retained its privileged character conferred by the statute because of the lawful traffic in liquor which had been previously carried on there since March 23, 1896, and since the erection of the church in question. *Matter of Hawkins v. Thiel Bros.*, 165 N. Y. 188, reversing 54 App. Div. 617 (no opinion).

§ 25. Surrender and cancellation of liquor tax certificates; payment of rebates.—If a corporation, association, copartnership or person holding a liquor tax certificate and authorized to sell liquors under the provisions of this act, against which or whom no complaint, prosecution or action is pending on account of any violation thereof, shall voluntarily, and before arrest or indictment for a violation of the liquor tax law, cease to traffic in liquors during the term for which the tax is paid under such certificate, such corporation, association, copartnership or person or their duly authorized attorney may surrender such tax certificate to the officer who issued the same or to his successor in office provided that such tax certificate shall have at least one month to run at the time of such surrender; and provided that no rebate shall be allowed or paid upon the surrender and cancellation of a certificate issued under subdivisions three, five, or six of section eleven of this act, and provided further, that the rebate thereon shall be computed for full months, less fifteen dollars, commencing with the first day of the month succeeding the one in which such certificate is surrendered, unless such surrender be on the first day of the month; and at the same time

shall present to such officer a verified petition setting forth all facts required to be shown upon such application. Said officer shall thereupon compute the amount of rebate then due on said certificate for the unexpired term thereof, and shall execute duplicate receipts therefor showing the name of the corporation, association, copartnership or person to whom or which such certificate was issued, the number thereof, date when issued, amount of tax paid therefor, and the date when surrendered for cancellation, together with the amount of rebate due thereon at such date as computed by him, the name of the person entitled to receive the rebate, the locality liable for two-thirds of such rebate, and the name and title of the fiscal officer thereof. One of such receipts said officer shall deliver to the person entitled thereto, and the other of such receipts he shall immediately transmit, with the surrendered certificate and the petition for the cancellation thereof, to the state commissioner of excise. If within thirty days from the date of the receipt of such certificate by the state commissioner of excise, the person surrendering such certificate shall be arrested or indicted for a violation of the liquor tax law, or proceedings shall be instituted for the cancellation of such certificate, or an action shall be commenced against him for penalties, such petition shall not be granted until the final determination of such proceedings or action; and if the said petitioner be convicted, or said action or proceedings be determined against him, said certificate shall be cancelled and all rebate thereon shall be forfeited, but if such petitioner be acquitted, and such proceedings or action against him be dismissed on the merits, then the state commissioner of excise shall prepare two orders for the payment of such rebate, one order for the one-third thereof, directed to the state treasurer, to be paid by him, on the certificate of the comptroller, and one order for the two-thirds of such rebate, directed to the fiscal officer of the proper locality, to be paid by such fiscal officer out of any excise or other moneys of such locality applicable thereto. If he have no such moneys of such locality in his possession or under his control, then the said fiscal officer shall at once borrow enough money upon the credit of the



locality, and he is hereby authorized so to do, to pay said order, and shall pay the same. The money so borrowed shall be a lawful claim against such locality, to be paid as are other legal claims. The aforesaid orders, or the order on the said fiscal officer and the check of the state treasurer for said one-third of such rebate moneys, shall be transmitted to the officer who issued such cancelled certificate, or to his successor in office, to be delivered to the holder of the duplicate receipt upon the surrender of such receipt, which receipt shall be immediately transmitted to the said state commissioner. Any rebate moneys due on the cancellation of certificates issued by the state commissioner of excise under subdivision four of section eleven of this act, shall be paid by the state treasurer from any moneys applicable thereto, on the certificate or check of the state commissioner of excise, countersigned by the comptroller. If a corporation, association or copartnership holding a liquor tax certificate shall be dissolved, or a receiver or assignee be appointed therefor or a receiver, assignee or committee of the property of a person holding a liquor tax certificate be appointed during the time for which such certificate was granted, or a person holding a liquor tax certificate shall die during the term for which such tax certificate was given, such corporation, association, copartnership or receiver or assignee, or the administrator or executor of the estate of such person, or the person or persons who may succeed to such business, or a committee of the property of a person adjudged to be incompetent, may in like manner surrender such liquor tax certificate; or they may continue to carry on such business, upon such premises, for the balance of the term for which such tax was paid and the certificate given, with the same right and subject to the same restrictions and liabilities as if such persons had been the original applicant for and the original owners of such liquor tax certificate, upon filing a statement and bond, as provided by sections seventeen and eighteen of this act, and not otherwise; but the liquor tax certificate under which such business is carried on shall have written or stamped across the face of the same, over the signature of the officer who issued the



same or his successor in office, the words “ (herein insert the name of the person), is permitted to traffic in liquor as (here insert the representative capacity whether as assignee, receiver, executor, administrator or otherwise) of the original owner of this certificate for the unexpired term thereof.”

Thus amended, L. 1897, chap. 312, and L. 1900. chap. 367.

**Property rights in a liquor tax certificate.**—In form a liquor tax certificate is merely a receipt for the excise taxes assessed under this act, the payment of which confers the right to traffic in liquor. *Herman v. Goodson*, 18 Misc. 604; *People ex rel. Einsfeld v. Murray*, 4 App. Div. 185, affirmed 149 N. Y. 367; *Sealzo v. Sackett*, 30 Misc. 543; *Lyman v. Swarts et al.*, 41 App. Div. 624 (no opinion); *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *People ex rel. Gray v. Hilliard*, unreported decision of \*Beekman, J. S. C.; *Lyman v. Schermerhorn et al.*, 53 App. Div. 32, affirmed 167 N. Y. 113; *Lyman v. Mead et al.*, 56 App. Div. 582; *Lyman v. Kane et al.*, 57 App. Div. 549; *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566.

By virtue however of the provisions of this section certain property rights are conferred upon the holders of certain liquor tax certificates capable of being absolutely assigned and transferred pursuant to § 27 as well as capable of conditional assignment as collateral security. As between the assignee and the certificate holder or other parties claiming an interest therein through him, a liquor tax certificate and the property right which it evidences is a chose in action. It is not a chattel. *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627; *Anchor Brewing Co. v. Burns*, 32 App. Div. 272; *Albany Brewing Co. v. Barekley*, 42 App. Div. 335; *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566; *Kochler v. Flebbe*, 21 App. Div. 210. In the two cases last mentioned, liquor tax certificates were treated as choses in action, not as chattels, and effect given to their assignment as such under instruments otherwise in the nature of chattel mortgages. Liquor tax certificates were also the subject of chattel mortgages given as collateral security in *People v. Durante*, 19 App. Div. 292, where the certificate holders were convicted for violating § 571 of the Penal Code in surrendering the certificate and securing a rebate thereon without first satisfying the debt for which the mortgage was given as security; also in *Anchor Brewing Company v. Burns*, 32 App. Div. 272, where an assignment of a liquor tax certificate for collateral security was held to give a lien prior to that under a mortgage because the certificate was not issued or *in esse* when the chattel mortgage was

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\*Opinion on file in Department of Excise.

given, the latter being at most "a contract to give a lien only effectual in equity as between the parties when the property comes into existence and no rights of creditors or innocent third parties intervene," also in *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566, where the mortgagee's equitable interest in a certificate was protected from an attempted levy upon the certificate. The Court of Appeals held in this case however that a certificate "is not a chattel and may not be mortgaged;" "is not a chattel, but an intangible right;" "is not subject to levy and sale under execution;" "is a mere debt or chose in action which is incapable of seizure or delivery by the sheriff;" that "while a certificate is assignable it is not negotiable;" and "is not even assignable without restriction but only upon the condition that the proposed assignee is eligible under the statute to 'carry on the business for which such liquor tax certificate was issued upon the premises described therein,' and such assignee is required to make a new application, give a new bond and obtain consent to the transfer from the officer who issued the certificate."

While a liquor tax certificate is not subject to levy and sale under an execution, *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566, yet judgment creditors of a liquor tax certificate holder may reach his property rights therein through a receiver who may either continue the business of trafficking in liquors under the certificate after having filed an application statement and bond pursuant to sections 17 and 18 or may surrender the certificate for cancellation and rebate. Such a receiver takes only the rights left to a certificate holder at the time the receiver was created so that claims of certain assignees may be paramount and prior to those of a receiver. *Herman v. Goodson*, 18 Misc. 604; *Niles v. Mathusa*, 19 Misc. 96, affirmed 20 App. Div. 483, affirmed 162 N. Y. 546; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335.

This necessarily leads to consideration of the nature of the property rights themselves, which may be thus exercised by the certificate holder and his representatives. The character of liquor licenses issued under previous excise laws was well established. In *Metropolitan Board of Excise v. Barrie*, 34 N. Y. 657, the Court of Appeals declared that "These licenses to sell liquor are not contracts between the state and the persons licensed giving the latter vested rights protected on general principles and by the United States Constitution against subsequent legislation, nor are they property in any legal or constitutional sense. They have neither the qualities of contract or of property, but are merely temporary permits to do what otherwise would be an offense against a general law. They form a portion of the internal police system of the state, are used in the exercise of its police powers and are subject to the direction of the state government which may modify, revoke or continue them as it may deem fit."



With reference to the Liquor Tax Law, the Court of Appeals has declared as follows: "The character of the act of 1896, whether a tax law in the proper sense or a law enacted under the police power, must be determined from its whole scope and tenor and there can be no reasonable doubt, we think, that it is of the latter character." *People ex rel. Einsfeld v. Murray*, 149 N. Y. 367, affirming 4 App. Div. 185. See also *Scalzo v. Sackett*, 30 Misc. 543; *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

In the case of *Kresser v. Lyman*, 74 Fed. Rep. 765, Judge Wallace of the United States Circuit Court reviews the authority of the state to assume contractual obligations in attempting to regulate the liquor traffic, and with reference to the contention that a license permitting a person to traffic in liquors for a specified period is "a contract which cannot be destroyed or impaired by subsequent legislation by the state and a privilege conferred by it, a property right of which he cannot be deprived without due process of law and just compensation," he says "that the state cannot barter away or in any manner abridge any of those inherent powers of government, the complete and untrammelled exercise of which is essential to the welfare of organized society and that any contracts to that end are void upon general principles and cannot be protected by the provisions of the national constitution, are propositions which are abundantly settled by the decisions of the highest federal tribunal."

In one sense, however, a liquor tax certificate evidences the acceptance by its holder of the offer implied from those provisions of the Liquor Tax Law which authorize the traffic in liquor and the enjoyment of all rights incident thereto as appeared in *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210, from which the following is quoted: "It is true that it is now held that the certificate constitutes a contract between the person who receives it and the State for the absolute right to traffic in liquors for a year, of which he can only be deprived by some violation of the law, so long as the statute is in force and that such right may be regarded in a sense as property of the holder (*Matter of Hilliard v. Giese*, 25 App. Div. 222, affirmed, without opinion, 155 N. Y. 702), but it is a contract that can be cancelled and the rights thereunder forfeited for a violation of the law."

In several ways and for various reasons liquor tax certificates and all rights or privileges thereunder may be forfeited: First, the recovery of a judgment in a penalty action under § 42 against the holder of a liquor tax certificate carries with it the forfeiture of such certificate and all rights thereunder: Second, the conviction of a liquor tax certificate holder for any of the offenses specified in § 34, sub. 2, necessarily works a forfeiture of such certificate: Third, if there shall be two convictions of clerks, agents, employees or servants of a holder of a liquor tax certificate, the certificate of the employer is forfeited under § 34, sub. 3: Fourth, in addition to these methods, where the



cancellation of a liquor tax certificate is but an incident to the accomplishment of something else, there is provided in § 28, sub. 2, a summary proceeding the primary purpose of which is to revoke and cancel a liquor tax certificate itself.

Attacks upon the constitutionality of this last mentioned section necessarily involve a discussion of those characteristics of a liquor tax certificate which give to its holder the property rights above referred to, but which do not constitute property in a broad and unqualified sense. In *Matter of Lyman v. Young Men's Cosmopolitan Club*, \*Justice Beekman overruling a preliminary objection that the proceeding involved a forfeiture of property in contravention of the defendant's constitutional right to a trial by a jury and writing an opinion not reported held that "the certificate which is the equivalent of a license to traffic in liquors is property only so far as such an attribute may be conferred upon it by the terms of the act itself." After referring to the provisions of sections 25 and 27, he continues "to the extent stated the certificate may be regarded as property but it is property hedged about by conditions and limitations and is held by the person to whom it was issued subject to and qualified by every one of the conditions referred to. It was accepted by him under the implied agreement that it should terminate in the manner which the statute prescribes if he should be guilty of any of the acts for which it might be cancelled. Whatever rights the certificate conferred are measured by the entire statute and constitute the residuum after every restriction and condition imposed has been taken into account. A person receiving such certificate must accept the burden with the benefit and the right subject to the burden measures the extent of what he may claim to be his right of property. The so-called forfeiture, therefore, does not curtail the right of property but is the mere operation of the condition which in a contractual sense qualified the original grant." See *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of \*Stover, J. S. C. In *Matter of Livingston v. Shady*, 24 App. Div. 51, the court says: "We have held that these certificates are property. (*People v. Durante*, 19 App. Div. 292.) They were made such by virtue of the provisions of the Liquor Tax Law, but the legislature which gave the certificate the character of property had the power to and did by the same act provide both for their issuance and cancellation and under what circumstances they should be valid and when and how they might be revoked. The character given them as property was subject to all these provisions attached to them when they were created. Applicants take them with all the privileges and subject to all the burdens imposed upon them by the Liquor Tax Law." See also *People v. Durante*, 19 App. Div. 292; *Matter of Lyman v. Gramercy Club*, unreported decision of \*Russell, J. S. C.,

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\*Opinion on file in Department of Excise.

affirmed 28 App. Div. 209; *Hilliard v. Giese*, 155 N. Y. 702, affirming (without opinion), 25 App. Div. 222, reversing unreported decision of \*Lawrence, J. S. C.; *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 Misc. 527.

Thus were property rights of liquor tax certificate holders considered until the decision in *Matter of Lyman v. Malcolm Brewing Company*, 160 N. Y. 96, affirming 40 App. Div. 46, affirming unreported decision of \*Smith, J. S. C., containing obiter dictum to the effect that the remedy provided in § 28 should be limited to the cancellation of certificates which were obtained upon false statements only, unless by previous conviction after a trial by jury it had been established that a certificate holder was not entitled to hold such certificate. In response to a motion for a re-argument in this proceeding, the court agreed to regard themselves not concluded by what was stated in their first opinion and to consider the question as still open for further discussion. *Matter of Lyman v. Malcolm Brewing Company*, 161 N. Y. 119. Then followed the decisions in *Matter of Lyman v. Salatino*, 44 App. Div. 507, affirming 27 Misc. 327; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Halbran v. Donnellon*, 30 Misc. 517; *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion). The question having been thereafter reconsidered by the Court of Appeals in a proceeding which had been dismissed at Special Term on the authority of *Matter of Lyman v. Malcolm Brewing Co.*, 160 N. Y. 96, because the defendant had not been convicted of the violations of § 31 with which he was charged, the decision of the Appellate Division reversing the order of dismissal and revoking the defendant's certificate on the opinion in *Matter of Lyman v. Erie County Athletic Club*, 46 N. Y. 387, was affirmed by the Court of Appeals on the same opinion. *Matter of Campbell v. Robinett*, 162 N. Y. 612, affirming 46 App. Div. 634. Again the Court of Appeals adhered to the earlier doctrines that the mode and manner in which liquor tax certificates may be forfeited rests in the discretion of the legislature and that ample power and authority has been conferred upon Special Terms of the Supreme Court and justices thereof "to revoke and cancel liquor tax certificates, where the holder has failed to comply by truthful statements in his application or otherwise with the provisions of the law," as will appear from its answers to certified questions in *Matter of Lyman v. Erie County Athletic Club*, 163 N. Y. 552, affirming 46 App. Div. 387.

See also *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639; *Matter of Coman v. Downer*, 50 App. Div. 622 (no opinion); *Matter of Scott v. Oppenheimer*, 50 App. Div. 622, affirming (without opinion) unreported decision of \*Kruse, J. S. C.; *Matter of Peek v. Cargill*, — N. Y. —, reversing, 57 App. Div. 635 (no opinion); *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.



The limitation or forfeiture of the rights of a certificate holder in a liquor tax certificate equally affects the rights of his assignees who take it "subject to the conditions and restrictions with which the holding of the same by the assignor was vested." *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Matter of Lyman v. Maloney*, 53 App. Div. 330, affirming 28 Misc. 385; *Matter of Lyman v. Jehle*, unreported decision of \*Bischoff, J. S. C.; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210; *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108; *People ex rel. Lawton v. Lyman*, 33 Misc. 243.

**Payment of rebate, to whom and when due.**—Under previous excise laws no part of the fee paid by a licensee was refunded if he discontinued the traffic in liquors before the expiration of his license, but compliance with certain conditions precedent entitles the holder of a liquor tax certificate issued under subdivisions 1, 2 or 4 of § 11 of this act to a rebate under this section. Originally such rebate was paid by the officer who issued the certificate immediately upon its surrender to him if possessed of excise money from the proper locality or as soon as convenient, meanwhile executing rebate statements of the amount due. *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion) 19 App. Div. 627. The present and more satisfactory method of paying such rebates was provided by L. 1897, chap. 312. Temporarily similar provision was made for the payment of rebates due on outstanding rebate statements, *Ging v. Sherry*, 32 App. Div. 354, reversing unreported decision of \*Maddox, J. S. C., *People ex rel. Ging v. Lyman*, 46 App. Div. 312; but this has now been repealed by L. 1900, chap. 367, and the remedy therein provided is no longer available to delinquent holders of such rebate statements. *People ex rel. Wright v. Lyman*, unreported decision of \*Smith, J. S. C. Upon receiving a liquor tax certificate surrendered for rebate pursuant to this section, the officer who issued it, prepares duplicate receipts therefor one of which is delivered to the person entitled to receive the rebate, the other being immediately forwarded to the State Commissioner of Excise together with the certificate and the petition for its cancellation. At the expiration of thirty days, the State Commissioner of Excise prepares two orders for the payment of any rebate that may be due, one order for one-third thereof being directed to the State treasurer and one order for two-thirds thereof being directed to the fiscal officer of the proper locality.

Reference has already been made to the certificate holder's power to assign as collateral security his inchoate right to a rebate under this section, and to authorize, by power of attorney, the seizure and surrender of a certificate and the application of any rebate received thereon toward the payment of the debt thus secured. As between

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such an assignee and a subsequently appointed receiver of the assignor's property, the former's lien is prior and paramount to the latter's statutory rights under this section. *Niles v. Mathusa*, 19 Misc. 96, affirmed 20 App. Div. 483, affirmed 162 N. Y. 546; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627; *Herman v. Goodson*, 18 Misc. 604; *Albany Brewing Co. v. Barchley*, 42 App. Div. 335; *Koehler v. Flebbe*, 21 App. Div. 210. That the assignment and power of attorney was not filed as a chattel mortgage and no demand made thereunder was held to be immaterial because the receiver took only those rights in the certificate possessed by its holder when the receivership was created and was not a bona fide purchaser as between whom and the original assignee no preference has been established unless it be in *Anchor Brewing Co. v. Burns*, 32 App. Div. 272. As between the assignor and the assignee, where the former disregards the latter's rights by surrendering the certificate for cancellation and appropriating the rebate thereon to his own use, see *People v. Durante*, 19 App. Div. 292.

But the property rights of a certificate holder or his representative under this section are not tangible and may not be reached by judgment creditors through a levy and sale under execution. *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566.

However, "the new and marketable privilege" created by this section is "subject to restrictions and conditions affecting both its exercise and value. \* \* \* As a license granted to traffic in liquor, all rights or privileges pertaining thereto are made to depend upon the status of the holder under the statute." *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

The "holder" of a certificate is the corporation, association, copartnership or person to whom the certificate is issued and who or which is authorized to traffic in liquors thereunder. The holder of a certificate, his duly authorized attorney or his official representative may surrender a certificate pursuant to this section, but the petition for its cancellation must always be made in the name and on behalf of the person to whom it was issued. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210, but see *Matter of Lyman v. Maloney*, 53 App. Div. 330, affirming 28 Misc. 385.

"When a liquor tax certificate has been issued or transferred to a person upon his application and filing of a bond, he is the principal whom the law will look to during the conduct of the business and will hold responsible for compliance with the statutory provisions." *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion).

The holder must be authorized to traffic in liquors otherwise the certificate was void *ab initio*, so that neither he nor his successor is

entitled to any rebate. *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *Lyman v. Schermerhorn et al.*, 167 N. Y. 113, affirming 53 App. Div. 32.

The right to surrender a liquor tax certificate is conditioned by the provisions of this section that no complaint, prosecution or action on account of any violation of the Liquor Tax Law shall be pending against the certificate holder at the time application is made therefor, but by a recent amendment, L. 1901, chap. 640, a certificate holder is permitted, and, under certain circumstances may be required to surrender his certificate during the pendency of a cancellation proceeding with a possible right to rebate at its conclusion in accordance with the provisions of the thirty day clause.

No distinction is made between offenses committed prior to and those committed during the term for which the certificate was issued, *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108, or offenses committed at the place for which the certificate was issued and those committed elsewhere. *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

It is necessary that the liquor tax certificate must actually be surrendered. *People ex rel. Gray v. Hilliard*, unreported decision of \*Beekman, J. S. C. As a further prerequisite to the payment of any rebate, the business of trafficking in liquors for which the certificate was issued must cease. *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Lyman v. Cheever et al.*, 31 Misc. 100, affirmed (without opinion) 52 App. Div. 635; *Matter of Lyman v. Maloney*, 53 App. Div. 330, affirming 28 Misc. 385; *People ex rel. David Stevenson Brewing Co. v. Lyman*, unreported decision of \*Dickey, J. S. C.; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

When all of these conditions precedent have been complied with, 30 days must elapse before the payment of any rebate, and if the certificate holder be arrested or indicted for a violation of the Liquor Tax Law or proceedings shall be instituted for the cancellation of such certificate or an action be commenced against him for penalties in the meantime, the petition for a rebate shall not be granted until the final determination of such proceedings or action, and if the petitioner be convicted or said action or proceeding be determined against him, said certificate shall be cancelled and all rebate thereon shall be forfeited. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Matter of Lyman v. Maloney*, 53 App. Div. 330, affirming 28 Misc. 385; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210; *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108; but see *Matter of Lyman v. Speidel*, 163 N. Y. 536, reversing 51 App. Div. 52; *People ex rel. Fallert Brewing Co. v. Lyman*, 53 App. Div. 470, affirming unreported decision of \*Garretson, J. S. C.

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\*Opinion on file in Department of Excise.



In *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210, the Court says that a rebate is not a return of the tax paid by a certificate holder or any portion thereof, but a qualified privilege afforded by the statute to one who foregoes his privilege to traffic "under certain conditions whose fulfillment is entirely in his own hands."

In *Matter of Michell v. James*, 41 App. Div. 271, a certificate which had been surrendered unknown to its holder by one to whom it had been assigned for collateral security was revoked because the certificate holder's bartender continued to traffic in liquors without any certificate. With reference to the certificate holder's loss, the Court says: "The fact that this was done in his absence or without the consent of his agent, does not affect his liability. He had placed it in the power of the assignee of the certificate to take it away, and if the assignee exercised that power, he must bear the consequences." With reference to the assignee's loss, it is said that "The brewing company took the certificate subject to the conditions under which the respondent held it and the brewing company's right to have the surrender accepted and to receive the rebate was conditional upon the lapse of thirty days without any violation of the Liquor Tax Law by their assignors. It may be said that this construction of the law renders the assignee liable to be deprived of the security for his debt by the misconduct of his debtor subsequent to the transfer. That result, however, is due to the infirmity which the legislature has attached to such property right as is represented by a liquor tax certificate. It is an infirmity which the courts have no power to cure."

If a member of a firm, to which a liquor tax certificate has been issued, is indicted for a violation of this act within thirty days from the surrender of the firm certificate by an assignee holding it as collateral security, the latter may not compel the payment of the rebate thereon because "a violation of the statute by one of the copartners is in legal effect a violation by the copartnership and subjects it to the forfeiture of the right to the rebate." *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

To compel the payment of a rebate alleged to be due, recourse to mandamus has been taken in *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *People ex rel. Ochs v. Lyman*, 25 Misc. 217; *People ex rel. Ging v. Lyman*, 46 App. Div. 312; *People ex rel. Fallert Brewing Co. v. Lyman*, 53 App. Div. 470, affirming unreported decision of \*Garretson, J. S. C.; *People ex rel. Wright v. Lyman*, unreported decision of \*Smith, J. S. C.; *People ex rel. David Stevenson Brewing Co. v. Lyman*, unreported decision of \*Dickey, J. S. C.; *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion) 19 App. Div. 627.

## § 25a.

Added, L. 1900. chap. 367. Repealed, L. 1901. chap. 640.



§ 26. Changing the place of traffic.—If a corporation, association, copartnership or person, having paid a tax and holding a liquor tax certificate, shall desire to transfer to and carry on such business for which the liquor tax certificate was issued in other premises than those designated in the original application, and in the tax certificate, but in the same city or town, and in premises where such traffic is not prohibited by this act, upon the making and filing of a new application and bond in the form and as provided for in sections seventeen and eighteen of this act and the presentation of the tax certificate, the officer who issued the same or his successor in office, shall write or stamp over his signature across the face of the certificate the words, “The traffic in liquors permitted to be carried on under this certificate is hereby transferred from (here insert the description of the original locality) to (here insert the description of the new locality).”

**Certiorari to compel transfer.**—Consent of certificate issuing officer obtained in proceeding under § 28, sub. 1, for the transfer of a certificate to another place, which was held to be entitled to the continued benefit of an exception under § 24, sub. 2. *People ex rel. Walsh v. Hilliard*, unreported decision of \*Truax, J. S. C.

§ 27. Voluntary sale of a liquor tax certificate.—The corporation, association, copartnership or person to which or to whom any liquor tax certificate is issued, except a certificate issued under subdivisions three, five or six of section eleven of this act, or their duly authorized attorney, may sell, assign and transfer such liquor tax certificate during the time for which it was granted to any corporation, association, copartnership or person not forbidden to traffic in liquors under this act, nor under the subdivision of section eleven under which such certificate was issued, which or who may thereupon carry on the business for which such liquor tax certificate was issued upon the premises described therein, if such traffic is not prohibited therein by this act, during the balance of the term of such tax certificate, with the same rights, and subject to the same liabilities as if such corporation, association, copartnership or person were an original applicant for such certificate and the original owner thereof, upon the mak-

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\*Opinion on file in Department of Excise.

ing and filing of a new application and bond by such purchaser in the form and as provided for by sections seventeen and eighteen of this act, and the presentation of the tax certificate to the officer who issued the same or to his successor in office, who shall write or stamp across the face of the certificate over his signature the words "consent is hereby given for the transfer of this liquor tax certificate to (and here insert the name of the corporation, association, copartnership or person to which or to whom the same is transferred);" provided, however, that no such sale, assignment or transfer shall be made except in accordance with the provisions of the liquor tax law, nor permitted by any holder of a certificate who shall have been convicted, or be under indictment, or against which or whom a complaint under oath shall have been made, and be pending, for violating the provisions of this act or who shall have violated any provision of the liquor tax law. For each endorsement under sections twenty-five, twenty-six and twenty-seven of this act, the officer making the same shall charge and receive the sum of ten dollars to be paid by the applicant, which sum shall be apportioned and accounted for as are taxes, as provided in sections thirteen and fourteen of this act.

Thus amended, L. 1897, chap. 312.

**Voluntary sale and transfer of liquor tax certificates.**—Ordinarily and under all previous excise laws, the payment of the license fee for transacting the liquor business secured to the licensee personal rights and privileges which were not subject to transfer and assignment. *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion) 19 App. Div. 627; *People v. Durante*, 19 App. Div. 292.

Under this section, however, a liquor tax certificate may be transferred from the person to whom it was issued to any corporation, association, copartnership or person not forbidden to traffic in liquors under this act, who secures the same rights and becomes subject to the same liabilities as the original applicant for the certificate.

Such a transfer must, of course, be preceded by the voluntary sale or absolute assignment of the certificate to the intended transferee, but to perfect the transfer, the transferee must file a new application and bond in accordance with sections 17 and 18 and pay a fee of \$10 to the officer who issued the certificate or his successor in office, who thereupon writes his consent to the transfer across the face of the certificate.



The assignee of a certificate, who does not perfect his title thereto by compliance with these provisions is not the "holder" of the certificate or entitled to carry on the business of trafficking in liquors under it. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 Misc. 527; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627.

In *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210, it is said that "the policy of the law contemplates that the certificate is a privilege to the person named to traffic at the place named therein; not to that person to traffic at any place or to any other person to traffic at that place. The assignment \* \* \* for rent owed was not a sale, assignment or transfer contemplated by the act (section 27), whereby the vendee or assignee acquired the right to traffic in liquors nor was it attended by the formalities required by the section for that purpose."

Distinguishable from the voluntary sale or absolute assignment provided for by this section, are those assignments given by certain certificate holders as security for the repayment of money with which they were enabled to procure the liquor tax certificates assigned. The rights of such assignees as affected by those of their assignors and other assignees or representatives are considered in *Herman v. Goodson*, 18 Misc. 604; *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627; *Kochler v. Flebbe*, 21 App. Div. 210; *Anchor Brewing Co. v. Burns*, 32 App. Div. 272; *McNeeley v. Welz*, 166 N. Y. 124, affirming 20 App. Div. 566; *People v. Durante*, 19 App. Div. 292; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335; *Frank v. Forgotson*, 31 Misc. 726, reversing 30 Misc. 816.

The rights of such assignees as affected by the liabilities of their assignors are considered in *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 Misc. 527; *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *People ex rel. Ochs v. Lyman*, 25 Misc. 217; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335; *Matter of Lyman v. Jehle*, unreported decision of \*Bischoff, J. S. C.; *Matter of Lyman v. Maloney*, 53 App. Div. 330, affirming 28 Misc. 385; *People ex rel. Lawton v. Lyman*, 33 Misc. 243; *People ex rel. Seitz v. Lyman*, 59 App. Div. 172, affirming 32 Misc. 108; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210; *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion).

In the last case cited, the Court of Appeals declared that "When a liquor tax certificate has been issued or transferred to a person upon

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\*Opinion on file in Department of Excise.



his application and filing of a bond, he is the principal whom the law will look to during the conduct of the business and will hold responsible for compliance with the statutory provisions."

The rights and liabilities of the transferee of the certificate under this section, were said to be dependent solely upon his compliance with the requirements in relation to making and filing a new application and bond as upon an original application in *Nieland v. McGrath*, 29 Misc. 682, where the transferee was not made a party to the proceeding which was based upon the alleged failure of the original holder to secure the consents of the necessary dwelling owners.

In *People ex rel. Lawton v. Lyman*, 33 Misc. 243, it was held that the transferee of a certificate obtained by a convicted felon had no greater rights under the certificate than his assignor who was not authorized to traffic in liquor under the certificate because it was void *ab initio* and it was considered unnecessary to determine whether the transfer was made in good faith or not. In *Matter of Plass v. Shelly*, unreported decision of \*Maddox, J. S. C., a cancellation proceeding brought against the transferee of a certificate on account of violations of the Liquor Tax Law by her husband immediately preceding the transfer, decision upon the question as to the transferee's liability was reserved until the proof of the parties should be finally submitted.

Compliance with all of such requirements by one to whom a certificate may lawfully be and has been voluntarily assigned by its original holder requires the officer charged with the duty of completing the transfer to give his consent thereto, unless the original holder of the certificate shall have violated the Liquor Tax Law or shall have been convicted, be under indictment, or a complaint under oath shall have been made and be pending against him for violating any provision of this act. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527. The power to refuse such consent was acknowledged in *People ex rel. Ryan v. Manzer*, 18 Misc. 292, at a time when the statute did not expressly declare any adequate reason therefor, although a complaint that the assignor had violated the law, now a statutory bar to the transfer, was then held to be insufficient.

§ 28. Subdivision 1. Certiorari upon refusal to issue or transfer liquor tax certificates, and of the revocation and cancellation of a liquor tax certificate.—Whenever any officer charged with the duty of issuing or consenting to a transfer of a liquor tax certificate under the provisions of this act shall refuse to issue or transfer the same, such officer shall indorse upon the application there-

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\*Opinion on file in Department of Excise.

for, or attach thereto a statement of his reasons for such determination, and shall, if requested, furnish to the applicant a copy of such statement. Such applicant shall have the right to a writ of certiorari to review the action of such officer. The writ may be issued by, returnable to, and heard by a county judge of the county, or a justice of the supreme court of the judicial district in which the premises are situated in which the applicant desires to carry on the business of trafficking in liquors. If the writ be granted, the officer to whom it is directed shall in his return thereto, include copies of all the papers on which his action was based, and a statement of his reasons for refusing to grant such application. If such judge or justice shall upon the hearing determine that such application for a liquor tax certificate or for a transfer has been denied by such officer without good and valid reasons therefor, and that under the provisions of this act such liquor tax certificate should be issued or transferred, such judge or justice may make an order commanding such officer to grant such application and to issue or transfer such liquor tax certificate to such applicant upon the payment of the tax or fee therefor.

Subdivision 2. At any time after a liquor tax certificate has been issued to any corporation, association, copartnership or person under section eleven *of this act*, said liquor tax certificate may be revoked and cancelled if material statements in the application of the holder of such certificate were false, or if the consents required by section seventeen are not properly filed as required by said section, or if the holder of said certificate was not for any reason entitled to receive or hold the same, or *to traffic in liquors*, or if any provision of this act is violated at the place designated in said certificate as the place where such traffic is to be carried on by the holder of said certificate, or by his agent, servant, bartender or any person whomsoever in charge of said premises, or if the holder of said certificate shall violate any of the provisions of this act at any place. For the purpose of obtaining such an order, the state commissioner of excise, the deputy state commissioner of excise, or any citizen of



the state may present a verified petition to a justice of the supreme court, or a special term of the supreme court of the judicial district, or the county judge of the county in which such traffic in liquors is designated to be carried on, or in which the holder of such certificate resides, or, if such holder of a liquor tax certificate is authorized to traffic in liquor under subdivision four or five of section eleven of this act, to a justice of the supreme court of the judicial district in which the principal office within this state of the corporation, association, copartnership or person is located, for an order revoking and cancelling such certificate upon either or all of the grounds hereinbefore stated. Such petition shall state the facts upon which such application is based, *and, if made by a citizen other than the state commissioner or deputy state commissioner of excise, must have indorsed thereon or attached thereto the written consent of the state commissioner of excise that the proceeding be instituted and prosecuted, and the state commissioner of excise shall be made a party to the proceeding, and from all other parties thereto shall be entitled to due notice of all proceedings, and shall be duly served with copies of all papers and pleadings where such notice of proceedings is not given to, and such service of papers and pleadings is not made upon, an attorney appearing therein upon his behalf pursuant to a designation under section ten of this act.* Upon the presentation of the petition *and such consent whenever necessary*, the justice, judge or court shall grant an order requiring the holder of such certificate to show cause before him, or before a special term of the supreme court of the judicial district, on a day specified therein, not more than ten days after the granting thereof, why an order revoking and cancelling such liquor tax certificate should not be granted; and said order shall also contain an injunction restraining the said certificate holder from transferring or surrendering such certificate *for rebate, except as is hereinafter provided*, until the final determination of the proceeding. A copy of such petition and order shall be served upon the holder of such certificate, and the officer issuing the same, or his successor in office, *and upon the state commissioner of excise,*



in the manner directed by such order, not less than five days before the return day thereof. On the day specified in such order, the justice, judge or court before whom the same is returnable shall grant such order revoking and cancelling the said liquor tax certificate, unless the holder of said liquor tax certificate shall present and file a verified answer to said petition, which answer *denies each and every violation of the liquor tax law alleged in the petition, and* raises an issue as to any of the facts material to the granting of such order, in which event the said justice, judge or court shall hear the proofs of the parties and may, if deemed necessary or proper, take testimony in relation to the allegations of the petition or answer, or appoint a referee to take proofs in relation thereto, and report the evidence to such justice, judge or court, *without opinion*. If the said evidence establish any of the facts hereinbefore set forth as sufficient to revoke and cancel a certificate, an order shall be granted by said justice, judge or court revoking and cancelling such certificate. Said order shall also provide that the holder of said liquor tax certificate, or any other person having such certificate in his possession or under his control, shall forthwith surrender said certificate to the officer who issued the same, or to his successor in office. A criminal prosecution and conviction for any violation of the liquor tax law shall not be a condition precedent to the granting of an order revoking and cancelling any liquor tax certificate for any violation of this act. Upon the entry of such order in the county clerk's office of the county in which the traffic in liquors is authorized to be carried on under the certificate so revoked, and filing a copy thereof with the officer who issued such certificate, or his successor in office, and the service of a certified copy thereof upon the holder of said liquor tax certificate, or such substituted service as the court, judge or justice may direct, all the rights of the holder of said liquor tax certificate under such certificate, to traffic in liquors or to any rebate thereon under this act, shall cease; and the holder of said liquor tax certificate, or any other person having such certificate in his possession or under his control, upon whom service of a certified

copy of said order shall be made in like manner, shall immediately surrender said certificate to the officer who issued the same, or to his successor in office. The neglect or refusal on the part of any person to surrender said certificate in pursuance of such order immediately upon the service thereof, shall be a contempt of court, punishable in the manner provided by the code of civil procedure. Costs upon such proceeding may be awarded in favor of and against *the petitioner or the certificate holder*, in such sums as in the discretion of the justice, judge or court before which the petition is heard, may seem proper. *At the time of the return of the show cause order, or at any time thereafter during the pendency of the proceeding upon five days' notice to the certificate holder by any party, the justice, judge or court granting the same may grant an injunction order restraining the certificate holder, his agents and servants from trafficking under the certificate or certificates sought to be canceled in the proceeding, or at the place or places for which the same were issued, and requiring that the said certificate or certificates be immediately delivered to the officer who issued the same, to be held until the final determination of the proceeding, provided that, if the material allegations of the petition be upon information and belief, the justice, judge or court must require the presentation of one or more affidavits containing positive averments made by witnesses having personal knowledge of facts constituting one or more of the violations of law set forth in the petition. Before granting such injunction order said justice, judge or court may, if the petitioner be a citizen other than the state commissioner or deputy state commissioner of excise, require him to file a bond, with sufficient sureties, to the certificate holder, to be approved by the justice, judge or court, conditioned that, in case the certificate holder is successful in the proceeding, the petitioner will pay all costs taxed and allowed, and all damages not exceeding the sum of two hundred and fifty dollars. Such injunction order shall be served upon the certificate holder as provided therein, and failure to comply with its requirements shall be a contempt of court. No proceeding instituted for the cancellation of a liquor tax certifi-*



cate shall be suspended, compromised, settled or discontinued except by order of the justice, judge or court before which the same is pending, upon not less than eight days' written notice to all parties, including the state commissioner of excise, of the time and place, when and where application for such order will be made. The granting of such order of discontinuance must be for sufficient cause in the discretion of the justice, judge or court, which must be recited therein, and shall be upon such terms and conditions as shall be prescribed in the order. If any person shall attempt or offer to make any settlement or compromise of any such proceeding, except as above provided, or shall demand, or receive, or offer to receive, directly or indirectly, any money or other thing of value as a consideration for not commencing or prosecuting any proceeding for the cancellation of a liquor tax certificate, he shall be guilty of a misdemeanor, and, upon conviction, shall be subject to the same penalties prescribed in subdivision one of section thirty-four of this act. In case a liquor tax certificate is surrendered pursuant to an injunction order or otherwise during the pendency of a cancellation proceeding, and the petitioner shall be unsuccessful therein, the final order shall provide that a pro rata rebate be computed by the state commissioner of excise for the actual time that traffic has been suspended under the injunction order, and the said state commissioner shall prepare two orders for the payment of such rebate, one order for the one-third thereof directed to the state treasurer, to be paid by him on the certificate of the comptroller, and one order for the two-thirds of such rebate directed to the fiscal officer of the proper locality, to be paid by such fiscal officer out of any excise or other moneys of such locality applicable thereto, as provided in section twenty-five of this act in case of voluntary surrender of a certificate.

Thus amended, L. 1897, chap. 312; L. 1900, chap. 367; and †L. 1901, chap. 640.

**Nature of the writ of certiorari to review action of county treasurer or special deputy commissioner of excise in refusing to issue or transfer liquor tax certificates.**—To review the determination of an officer in refusing to issue or transfer a liquor tax certificate, recourse should

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†Italics indicate recent amendments.



not be made to a writ of mandamus but to a writ of certiorari as provided by this section. *People ex rel. Cole v. Ingersoll*, unreported decision of \*Smith, J. S. C.

This writ is only intended for cases where a county treasurer or other officer has the power and is charged with the duty of issuing or transferring a liquor tax certificate but has failed or refused so to do. The writ issues to the officer and only his proceedings are the subject of review. If the application for a liquor tax certificate is correct in form and does not show on its face that the applicant is prohibited from trafficking in liquor under the subdivision of § 11 under which he applies nor at the place where the traffic in liquor is to be carried on, etc., etc., the officer to whom it is presented having only the powers and duties of a ministerial officer may not inquire into the truth or falsity of the statements therein contained and upon his refusal to issue the certificate, the judge or justice before whom the writ of certiorari to review his determination is returnable will only review the exercise of the officer's ministerial duties imposed under the statute and will not assume judicial powers with which the officer was not vested to determine whether as a matter of fact the applicant may lawfully receive and traffic in liquors under the certificate applied for. *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909. Hence, if an application is made for a liquor tax certificate contrary to the result of the vote upon the local option questions submitted under § 16 of this act, the officer having no authority to question the regularity of such submission must refuse to issue the certificate, and the judge or justice before whom a writ of certiorari to review such determination is returnable, has no power to inquire into the validity of the election, it being no part of his proceedings, or to direct the writ to issue to the election officers requiring them to make return of their proceedings in relation thereto. The legality of the vote upon the local option questions must be decided in a direct proceeding in which the court has power to look behind the record and decide according to the facts upon any essential question. *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188; *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Redfield v. Walker*, 42 App. Div. 624 (no opinion); *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465.

Improper submissions of the local option questions have been remedied in some instances through mandamus, *People ex rel. Barth v. Town Canvassers*, 32 Misc. 123; *People ex rel. Wood v. Town Canvassers*, 32 Misc. 131; *Eggleston v. Board of Election Inspectors*, 51 App. Div. 38; and in some instances through special elections, *People ex rel. Caffrey v. Mosso*, 30 Misc. 164; *People ex rel. Taylor v. Ely*, unreported decision of \*Keneflick, J. S. C.; *Matter of Krieger*, 59 App. Div. 346;

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*Matter of Griffin*, — Misc. —; *Matter of Sullivan*, 34 Misc. 598; *Matter of Rowley*, 34 Misc. 662; *Matter of Powers*, 34 Misc. 636.

The original provision of this section making the decision of a judge or justice final as appears in *People ex rel. Holz v. O'Grady*, 12 App. Div. 625 (no opinion), was repealed by L. 1897, chap. 312.

**Certiorari** to review determinations based upon the form of the application.—The ministerial character of the county treasurer's functions under § 19 when an application for a liquor tax certificate does not show on its face that it should be refused is illustrated in *People ex rel. Action v. Corkhill*, unreported decision of \*Richardson, Seneca Co. J., where a writ directed the issuance of a certificate for a place near a state hospital, at which, apparently, the traffic in liquors could not be carried on except in violation of § 24, sub. 1, although it was subsequently held not to be such a place. *Matter of Salisbury v. Action*, 19 Misc. 340. Similarly the issuance of a certificate for a place in the vicinity of a poor house was directed by writ of certiorari. *People ex rel. Hartigan v. Macy*, unreported decision of \*Longley, Columbia Co. J. In *People ex rel. Anderson v. Hoag*, 11 App. Div. 74, affirming unreported decision of \*Keogh, J. S. C., the Special Term sustained the refusal of the county treasurer to issue a certificate for a place which, according to the application statement was within 200 feet of three dwellings, because the owners of one dwelling, upon whose consent the applicant relied, had withdrawn such consent by written notice thereof prior to the presentation of the application to the county treasurer. On appeal the determination of the county treasurer was affirmed, but upon the further ground that he acted judicially in determining how many consents were required by § 17, sub. 8, and that because he had determined there were actually five instead of three dwellings within 200 feet of the premises in question, the applicant was not entitled to the certificate, even though the consent thus withdrawn should be counted. See note under § 19 for present powers and duties of county treasurers in this respect. In *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909, a special deputy commissioner of excise was directed to issue a certificate to a fake club regardless of its undoubted purpose to evade certain provisions of the law if possible. The certificate was issued but almost immediately revoked and cancelled because of the offenses anticipated. *Matter of Lyman v. Belden Club*, 33 App. Div. 640. In *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628, and in *People ex rel. Bagley v. Hamilton*, 25 App. Div. 428, reversing 21 Misc. 375, the refusal of county treasurers to issue certificates for places deprived of their privileged character under sections 17 and 24, respectively, on account of the abandonment of the traffic in liquors thereat was sustained. Upon a

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\*Opinion on file in Department of Excise.



review of the determination by a special deputy commissioner of excise that unless an application statement was accompanied by the consent of the owner of the premises where traffic in liquors was to be carried on, a liquor tax certificate should not be granted to the applicant who was not occupying the same premises for such traffic on March 23, 1896, the writ was denied. *People ex rel. Reusse v. Mitchell*, unreported decision of \*Dickey, J. S. C.

**Certiorari to review determinations in relation to the amount of excise taxes due.**—Liquor tax certificates improperly refused because of the alleged insufficiency of excise taxes paid pursuant to § 11 and § 12 have been secured by resorting to the writ of certiorari herein provided. *People ex rel. Cramer v. Medberry*, 17 Misc. 8; *Matter of Steenburgh v. Grippin*, 24 Misc. 1; *Matter of McGreivay v. Grippin*, 37 App. Div. 66, affirmed (without opinion) 161 N. Y. 645; *Matter of De Graff v. Clemons*, 37 App. Div. 626 (no opinion); *Matter of Matthews v. Clemons*, 37 App. Div. 626 (no opinion), affirmed (without opinion), 161 N. Y. 645; *People ex rel. Briggs v. Lyman*, 48 App. Div. 484, affirmed (without opinion) 163 N. Y. 602.

See also *People ex rel. Rochester Whist Club v. Hamilton*, 17 Misc. 11.

**Certiorari to review disapproval of sureties on bonds.**—The rejection of a bond as insufficient on account of sureties that did not meet the approval of the officer charged with the duty of issuing the liquor tax certificate applied for has never been the cause of litigation.

**Certiorari to review determinations based upon local option.**—The refusal of a county treasurer to issue a certificate in a town wherein no licenses were actually in force on March 23, 1896, was sustained in *People ex rel. Richardson v. Sackett*, 17 Misc. 405. A special election for the submission of the local option questions in such town immediately after said date resulting in favor of license was, in a subsequent certiorari proceeding to compel the issuance of the certificate, held to be irregular because the polls were not open from sunrise to sunset and the refusal of the certificate was sustained because the local option questions had not yet been lawfully submitted and the town was still a "no license" town. *People ex rel. Richardson v. Sackett*, unreported decision of \*Russell, J. S. C. The power to hold a special town meeting for the submission of these questions immediately after March 23, 1896, simply because the first annual town meeting after said date could not be held for nearly a year was considered and denied in a proceeding to compel the issuance of a certificate pursuant to the result of a special election held in a previously "no license" town. *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406. The local option questions having been submitted at the first annual town meeting after the passage of the Liquor Tax Law it was held in *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188, that the



regularity of such submission could not be attacked collaterally in a proceeding under this section. The correctness of this ruling and the possible sources of relief have already been above referred to in discussing the nature of a writ of certiorari. The decisions considered in connection therewith also involved the sufficiency of the statements which were then filed by town clerks with certificate issuing officers to give them notice of the result of a vote upon the local option questions. *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465, but see *Matter of Getman*, 28 Misc. 451, also *People ex rel. Decker v. Decker*, 28 Misc. 699, affirmed (without opinion), 48 App. Div. 638, where the legality of an election at which the local option questions were submitted was considered by consent of the parties upon undisputed facts.

Mandamus was erringly invoked without technical objection in *People ex rel. Taylor v. Ely*, unreported decision of \*Kenefick, J. S. C., to compel the issuance of a certificate in accordance with the local option status of a town prior to the holding of a special election on the first day of May, the result of which was held not to become operative until the first day of May in the following year.

**Certiorari to review refusal to transfer certificate.**—Section 27 originally contained no express restrictions in relation to the transfer of liquor tax certificates from one person to another. However, in *People ex rel. Ryan v. Manzer*, 18 Misc. 292, it was held that a county treasurer's right to withhold his consent to such transfer was apparent from the provisions of this section which provides the method of reviewing the action of the treasurer in case he declines. In that case the restrictions then contained in § 25 relative to the surrender and cancellation of the certificate were applied to § 27. As thus construed, no adequate reason then appeared why the transfer should not be assented to, and the writ was granted.

Consent to the transfer of a certificate under § 26 was obtained after refusal in a certiorari proceeding under this section in *People ex rel. Walsh v. Hilliard*, unreported decision of \*Truax, J. S. C.

**Proceedings to revoke and cancel certificates.**—Under previous excise laws licenses were issued at the discretion of excise commissioners. Under this act the duties of certificate issuing officers are ministerial, the applicant's right to a liquor tax certificate being dependent upon compliance with certain statutory preliminaries, regardless of his legal right to traffic in liquors thereunder. The officer's duty ends with the issuance of a certificate. *Matter of Seymour v. Van Evera*, 47 App. Div. 320. If a certificate has been unlawfully obtained or if any provision of the Liquor Tax Law is violated at the place desig-

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\*Opinion on file in Department of Excise.

nated in said certificate as the place where the traffic is to be carried on by the holder of said certificate, or by his agent, servant, bartender or any person whomsoever in charge of said premises or if the holder of said certificate shall violate any of the provisions of said act at any place, the State Commissioner or the Deputy State Commissioner of Excise or any citizen of the State having the consent of the State Commissioner may institute a special proceeding under this section to revoke and cancel such certificate, or certificates if issued to the same person, *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210, and thus cause a forfeiture of all rights thereunder. As expressed in *Matter of Washburn v. Della Morte*, 32 Misc. 303, "this proceeding is of a summary nature and is intended to immediately stop persons from selling liquor who have not the lawful right to do so."

The character of these rights and the constitutionality of the provisions relative to their forfeiture have already been considered (see note under § 25) in connection with the following proceedings under this section. *Matter of Lyman v. Young Men's Cosmopolitan Club*, unreported decision of \*Beekman, J. S. C.; *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of \*Stover, J. S. C.; *Matter of Livingston v. Shady*, 24 App. Div. 51, affirming unreported decision of \*Russell, J. S. C.; *Matter of Lyman v. Gramercy Club*, unreported decision of \*Russell, J. S. C., affirmed 28 App. Div. 209; *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Lyman v. Malcolm Brewing Co.*, 161 N. Y. 119; 160 N. Y. 96, affirming 40 App. Div. 46, affirming unreported decision of \*Smith, J. S. C.; *Matter of Lyman v. Salatino*, 44 App. Div. 507, affirming 27 Misc. 327; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Halbran v. Donnellon*, 30 Misc. 517; *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion); *Matter of Campbell v. Robinett*, 46 App. Div. 634, affirmed 162 N. Y. 612; *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552; *Matter of Scott v. Oppenheimer*, 50 App. Div. 622, affirming (without opinion) unreported decision of \*Kruse, J. S. C.; *Matter of Coman v. Downer*, 50 App. Div. 622 (no opinion); *Matter of Peck v. Cargill*, — N. Y. —, reversing, 57 App. Div. 635 (no opinion); *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

Justice Hardin writing the opinion of the Appellate Division upon which the Court of Appeals affirmed *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552, says: "Power to revoke certificates granted under the Liquor Tax Law is conferred upon Special Terms of the Supreme Court or a justice of that court and it is made the duty of such justice or of the court to act and to revoke and cancel certificates where the holder has failed to comply by truthful statements in his application or otherwise with the provisions of the law. Evidently the legislature intended the action to



be summary and was designed to furnish a ready and quick remedy for failure to comply with the provisions of the law."

The apparent conflict between decisions of the Court of Appeals is explained in a note under § 25 upon the subject of property rights in liquor tax certificates and in *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

"The right to a cancellation, where the evidence warrants it, existed at the date of the institution of the proceeding and cannot be impaired by the subsequent expiration of the license." *Matter of Schuyler v. Ryan*, 32 Misc. 221; also *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Matter of Hanson v. Howard*, 66 N. Y. Supp. 1133; *Matter of Van Vleck v. Coonan*, unreported decisions of \*Bischoff, J. S. C.

The consequences which follow the commencement of a revocation proceeding are: the certificate holder is deprived of the right to obtain any rebate upon the certificate or certificates sought to be revoked, but the provisions of § 25 and the old provisions of this section have been so modified by the concluding paragraph of this section which was added by L. 1901, chap. 640, that an application can be made for such a rebate, payment of the same being dependent upon the determination of the proceeding in favor of the applicant; he is also deprived of the right to apply for any transfer thereof to any other person or place; and if a justice, judge or court so directs, he may be deprived of the right to traffic in liquors under such certificate or certificates or at the place or places for which the same were issued during the pendency of the proceeding.

The consequences which necessarily follow the successful prosecution of a cancellation proceeding are: the immediate surrender of any outstanding revoked certificate to the officer who issued it; the forfeiture of all rights and privileges previously evidenced by it; the payment of such costs as may have been awarded to the petitioner; and the operation of § 23, sub. 4, which prohibits the holder of the certificate thus revoked from trafficking in liquor for the period of one year.

The consequences which follow the unsuccessful prosecution of such a proceeding are: the petitioner becomes liable for such costs as may have been awarded against him; the successful certificate holder becomes entitled to a pro rata rebate for the actual time that traffic in liquors has been suspended under any certificate pursuant to an injunction order granted in the proceeding; or a rebate under § 25 upon any certificate lawfully surrendered prior to the commencement or during the pendency of the proceeding, if there remains no other reason for withholding payment of the same; and a possible recovery of costs and damages under any bond given by the petitioner upon the granting of such an injunction.

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\*Opinion on file in Department of Excise.



**Basis for revocation proceedings.**—Most of the proceedings instituted under this section have involved only well established questions, so that comparatively few opinions have been written and not many appeals have been taken. Proceedings in which opinions have been written or which have been decided on appeal may be classified according to the reasons assigned in their respective petitions why the certificates attacked were not lawfully obtained or held as follows:

Because of false statements as to persons interested or to become interested in the business to be conducted under the certificate applied for. *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion), 39 App. Div. 671; *Matter of Steiner v. McGoldrick*, unreported decision of \*Bookstaver, J. S. C.; *Matter of Sanders v. Mahoney*, unreported decision of \*Gildersleeve, J. S. C.

Because of false statements as to certificate holder's citizenship. *Matter of Moser v. Scheib*, 16 App. Div. 379.

Because of false statements and failure to comply with § 17, sub. 8, by securing the consent of the owners of two-thirds of the dwellings within prescribed limits. *Matter of Russell v. Noonan*, unreported decision of \*Stover, J. S. C.; *Matter of Johnson v. Fogarty*, unreported decision of \*Werner, J. S. C.; *Matter of Nobles v. Young*, 24 App. Div. 632 (no opinion); *Matter of Hyde v. McAllister*, unreported decision of \*Woodward, J. S. C.; *Matter of Aldous v. Goodwin*, unreported decision of \*Russell, J. S. C.; *Matter of Keene v. Toole*, unreported decision of \*McLennon, J. S. C.; *Matter of Smith v. Merrill*, unreported decision of \*Dickey, J. S. C.; *Matter of Harder v. McNamce*, unreported decision of \*Edwards, J. S. C.; *Matter of Wicker v. Underhill*, 17 Misc. 19; *Matter of Ritchie v. Samuely*, 18 Misc. 341; *Matter of Johnson v. Mayle*, 18 Misc. 498; *Matter of McVickar v. Riley*, 21 Misc. 383; *Matter of Ruland v. Considine*, 21 Misc. 504; *Matter of Lyman v. Gillett*, 23 Misc. 710; *Matter of Livingston v. Shady*, 24 App. Div. 51, affirming unreported decision of \*Russell, J. S. C.; *Matter of Lyman v. Garrison*, 24 Misc. 552; *Matter of Bridge v. Mohrmann*, 25 Misc. 213, affirmed 36 App. Div. 533; *Matter of Lyman v. Baldwin*, 26 Misc. 568; *Matter of Klein v. Horey*, 37 App. Div. 633 (no opinion); *Matter of Sherry v. Van Ausdale*, 25 Misc. 361; *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion), 44 App. Div. 635, reversed 163 N. Y. 205; *Nieland v. McGrath*, 29 Misc. 682; *Matter of Klevesahl v. Perry*, 30 Misc. 361; *Matter of Wood v. Victory*, 40 App. Div. 619, affirming (without opinion) unreported decision of \*Garretson, J. S. C.; *Matter of Leet v. King*, 43 App. Div. 622 (no opinion); *Matter of Antisdale v. Rifenburgh*, 43 App. Div. 623 (no opinion); *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Holmes v. Hensehel*, unreported decision of \*Smith, J. S. C.; *Matter of Seymour v. Van Evera*, 47 App. Div. 320; *Matter of Halbran v. Lenz*, unreported decision of \*McAdam, J. S. C.; *Matter of Halbran v. Donnellon*, 30 Misc. 517; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Auerbach v.*

*Johannsen*, 31 Misc. 44; *Matter of Auerbach v. Johannsen*, 31 Misc. 46; *Matter of Flanagan v. Harris*, 49 App. Div. 99, affirming unreported decision of \*Garretson, J. S. C.; *Matter of Tonatio v. Deperlno*, 49 App. Div. 84; *Matter of Feist v. Loeke*, unreported decisions of \*Bischoff, J. S. C.; *Matter of Harper v. Keller*, 30 Misc. 663; *Matter of Herse v. Savage*, unreported decision of \*Lambert, J. S. C.; *Matter of Van Vleck v. Coonan*, unreported decisions of \*Bischoff, J. S. C.; *Matter of Adrianee v. Ramage*, 59 App. Div. 440, affirming unreported decision of \*Underwood, Cayuga Co. J.; *Matter of Haight v. Parsell*, 33 Misc. 544, affirmed (without opinion) — App. Div. —; *Matter of Saunders v. Garnsey*, unreported decision of \*Nash, J. S. C. affirmed (without opinion) — App. Div. —; *Matter of Hanson v. Howard*, 66 N. Y. Supp. 1133; *Matter of Hawkins v. Thiel Bros.*, 165 N. Y. 188, reversing 54 App. Div. 617 (no opinion); *Matter of Loper v. Slattery*, 165 N. Y. 618, affirming 53 App. Div. 576; *Matter of Lord v. Coughlin*, 32 Misc. 223; *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Miller v. Menaker*, unreported decision of \*Leventritt, J. S. C.; *Matter of Moulton v. Aceoncia*, 59 App. Div. 25; *Matter of Pierson v. Reigel*, 32 Misc. 293; *Matter of Saunderson v. Crane*, 34 Misc. 375; *Matter of Veeder v. Miller*, 31 Misc. 569; *Matter of Washburn v. Della Morte*, 32 Misc. 303; *Matter of Lyman v. Claney*, 34 Misc. 296; *Matter of Lyman v. Campbell*, unreported decision of \*Fitzgerald, J. S. C.; *Matter of Plass v. Muller*, unreported decision of \*Smith, J. S. C.

Because of false statements and failure to comply with § 17, sub. 6, by securing the consent of the owner of the place where traffic in liquors was conducted, *Matter of Cowles v. Bergin*, 34 Misc. 447.

Because of false statements and because the certificate holder was not entitled to receive or hold a certificate to traffic in liquors thereunder within the prescribed distance of a state hospital contrary to the provisions of § 24, sub. 1. *Matter of Salisbury v. Aetion*, 19 Misc. 340; *Matter of Salisbury v. Lyons*, 19 Misc. 340.

Because of false statements and because the applicant was not entitled to receive or hold a certificate and traffic in liquors thereunder within 200 feet of a church or school house contrary to the provisions of § 24, sub. 2. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion), 156 N. Y. 691; *Matter of Lyman v. Korndorfer*, 29 App. Div. 390; *Matter of Lyman v. Wichman*, unreported decision of \*Stover, J. S. C.; *Matter of Holden v. McCusker*, 23 Misc. 446; *Matter of McCusker v. McCusker*, 47 App. Div. 111; affirming unreported decision of \*Chase, J. S. C.; *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of \*McLean, J. S. C.; *Matter of Lewis v. Pilehen*, 26 Misc. 532; *Matter of Hilliard v. Kissell*, unreported decision of \*Truax, J. S. C.; *Matter of Lyman v. Lazarowitz*, unreported decision of \*Truax, J. S. C.; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Matter of Hawkins v. Thiel Bros.*, 165 N. Y. 188, reversing 54 App. Div. 617 (no

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\*Opinion on file in Department of Excise.



opinion); *Matter of Lyman v. Reynolds Bros.*, unreported decision of \*Fitzgerald, J. S. C.; *Matter of Moulton v. Acconcia*, 59 App. Div. 25; *Matter of Weinberger v. Goldberg*, unreported decision of \*Maddox, J. S. C.; *Matter of Wilson v. Geisman*, unreported decision of \*Gaynor, J. S. C.

Because of false statements and because the certificate holder was not entitled to receive or hold a certificate and traffic in liquors thereunder contrary to the local option provisions of § 16. *Matter of Wilbur v. Welling*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Wells*, 28 Misc. 278; *Matter of Clement v. Wilcox*, 29 Misc. 29; *Matter of Barnard v. Rivers*, 48 App. Div. 423.

Because of false statements and because the certificate holder was not entitled to receive a liquor tax certificate authorizing the traffic in liquors as the keeper of a hotel. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion), 156 N. Y. 691; *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Antisdale v. Rifenburgh*, 43 App. Div. 623, (no opinion); *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Saunders v. Garnsey*, unreported decision of \*Nash, J. S. C., affirmed (without opinion) — App. Div. —; *Matter of Lyman v. McCarthy*, unreported decision of \*Kenefick, J. S. C.; *Matter of Lyman v. Speidel*, 51 App. Div. 52, reversed 163 N. Y. 536; *Matter of Chase v. Perew*, 164 N. Y. 586, affirming (without opinion) 50 App. Div. 622 (no opinion).

Because of the unlawful sale of liquors on Sunday and between the hours of one and five a. m. on other days in violation of clauses "a" and "b" of § 31. *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Young Men's Cosmopolitan Club*, unreported decision of \*Beekman, J. S. C.; *Matter of Lyman v. Gramercy Club*, 28 App. Div. 209, affirming unreported decision of \*Russell, J. S. C.; *Matter of Lyman v. Plymouth Social Club*, unreported decision of \*Russell, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Belden Club*, 33 App. Div. 640 (no opinion); *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Matter of Kinzel v. Malone*, 28 Misc. 622; *Matter of Lyman v. Veeder*, 29 Misc. 524; *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552; *People ex rel. Smaw v. McGowan*, 44 App. Div. 30; *Matter of Campbell v. Robinett*, 46 App. Div. 634, affirmed 162 N. Y. 612; *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion); *Matter of Scott v. Oppenheimer*, 50 App. Div. 622, affirming (without opinion) unreported decision of \*Kruse, J. S. C.; *Matter of Coman v. Downer*, 50 App. Div. 622 (no opinion); *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of \*Bischoff, J. S. C.;



*Matter of Lyman v. Elm Social Club*, 53 App. Div. 649 (no opinion); *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Lyman v. Scharmann*, 32 Misc. 621; *Matter of Schuyler v. Ryan*, 32 Misc. 221; *Matter of Peck v. Cargill*, — N. Y. —, reversing, 57 App. Div. 635 (no opinion); *Matter of Peck v. Buckley*, unreported decision of \*Sutherland, Monroe Co. J.; *Matter of Peck v. King*, unreported decision of \*Sutherland, Monroe Co. J.; *Matter of Lyman v. Schrakc*, unreported decision of \*Fitzgerald, J. S. C.; *Matter of Plass v. Foley*, unreported decision of \*Gaynor, J. S. C.; *Matter of Lyman v. Clancy*, 34 Misc. 296; *Matter of Schuyler v. Waldron*, unreported decision of \*Truax, J. S. C.; *Matter of Lyman v. Sullivan*, unreported decision of \*Blanchard, J. S. C.; *Matter of Plass v. Daly*, unreported decision of \*O’Gorman, J. S. C.

Because of unlawful traffic in liquors in violation of clause “h” of § 31 by maintaining screens, curtains or booths. *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Remington v. Weiland*, 41 App. Div. 625 (no opinion); *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion); *Matter of Henry v. Moran*, 56 App. Div. 286, affirming unreported decision of \*Bischoff, J. S. C.; *Matter of Henry v. Selby*, unreported decision of \*Truax, J. S. C.

Because of the unlawful traffic in liquor within thirty days after the surrender of a liquor tax certificate for cancellation and rebate under § 25. *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Matter of Lyman v. Maloney*, 28 Misc. 385, affirmed 53 App. Div. 330; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

Because of the unlawful traffic in liquor to be drunk on premises for which there has been issued only a certificate authorizing the traffic in liquor not to be drunk on the premises where sold. *Matter of Lyman v. Dieffenbacher*, 25 Misc. 638; *Matter of Lyman v. Salatino*, 27 Misc. 327, affirmed 44 App. Div. 507; *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639 (no opinion).

Because of unlawful traffic in liquors at a place other than that for which a liquor tax certificate is issued. *Matter of Lyman v. Malcolm Brewing Co.*, 161 N. Y. 119; 160 N. Y. 96, affirming 40 App. Div. 46, affirming unreported decision of \*Smith, J. S. C.; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

Because the holder of a certificate or a person in his employ had been convicted of a felony. *Matter of Johnson v. Fogarty*, unreported decision of \*Werner, J. S. C.; *Matter of Bradley v. Hall*, 22 Misc. 301.

**By** whom revocation proceedings may be instituted.—The proceeding authorized by this section was intended to be primarily a citizen’s remedy to protect individual property rights or personal interests from loss or injury resulting from the unlawful traffic in liquor. It could be instituted by “any citizen of the state,” *Matter of Lyman v. Gillett*,

23 Misc. 710; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Halbran v. Donnellon*, 30 Misc. 517; *Matter of Wood v. Victory*, unreported decision of \*Garretson, J. S. C., affirmed (without opinion) 40 App. Div. 619; *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion) 39 App. Div. 671; *Matter of Holden v. McCusker*, 23 Misc. 446; *Matter of McCusker v. McCusker*, unreported decision of \*Chase, J. S. C., affirmed 47 App. Div. 111, who could furnish the necessary proof. *Matter of Peck v. Cargill*, — N. Y. —, reversing 57 App. Div. 635 (no opinion).

The statute was amended so as to make this summary remedy available to the State Commissioner and Deputy State Commissioner of Excise. *Matter of Lyman v. Elm Social Club*, 53 App. Div. 649. But it was not incumbent upon a county treasurer, special deputy commissioner of excise or any other officer to petition for the revocation of a certificate unlawfully procured from him. *Matter of Seymour v. Van Evera*, 47 App. Div. 320, although such an officer might do so as a citizen, *Matter of Sherry v. Van Ausdale*, 25 Misc. 361.

By a recent amendment, L. 1901, chap. 640, citizens are now required to obtain the written consent of the State Commissioner of Excise before the commencement of any cancellation proceeding under this section.

The qualification required of the petitioner in injunction proceedings under § 29 that he be a taxpayer as well as a citizen is not required of the moving party under this section, *People ex rel. Smaw v. McGowan*, 44 App. Div. 30, to the contrary, as held in *Matter of Halbran v. Canavan*, 30 Misc. 515, and *Matter of Halbran v. Donnellon*, 30 Misc. 517.

It has heretofore been held to be immaterial that a petitioner in proceedings to revoke a certificate obtained without the consents required by § 17, sub. 8, was not the owner of a dwelling within the prescribed distance of a place where the traffic in liquor was carried on or even in the same residential locality and was without pecuniary interest. *Matter of Wood v. Victory*, unreported decision of \*Garretson, J. S. C., affirmed (without opinion), 40 App. Div. 619; *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion), 44 App. Div. 635, reversed 163 N. Y. 205. Neither were the motives by which a petitioner was actuated in commencing these proceedings material or pertinent because "it is the duty of the court to comply with the requirements of the statute without regard to any feelings of rancor or spite between the parties." *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion), 39 App. Div. 671; *Matter of Holden v. McCusker*, 23 Misc. 446; *Matter of McCusker v. McCusker*, unreported decision of \*Chase, J. S. C., affirmed 47 App. Div. 111.

Against whom revocation proceedings may be instituted.—The order granted as the basis for revocation proceedings requires the "holder"



of the certificate to show cause why it should not be revoked and cancelled. The phrase "holder of a certificate" is held to mean "the person authorized to sell liquors under it and cannot fairly be held to mean a corporation who may chance to have an assignment of it as collateral security for a loan." *Matter of Lyman v. Fagan*, 26 Misc. 300. Such assignee was therefore held not to be a necessary party in the proceeding to revoke a certificate surrendered for cancellation and rebate under § 25; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Matter of Lyman v. Jehle*, unreported decision of \*Bischoff, J. S. C.; although when made a party and, as such, appears in the proceeding, it comes under the jurisdiction of the court; *Matter of Lyman v. Maloney*, 28 Misc. 385, affirmed 53 App. Div. 330; and may become liable for costs. *Matter of Bradley v. Hall*, 22 Misc. 301.

"The policy of the law contemplates that the certificate is a privilege to the person named to traffic at the place named therein; not to that person to traffic at any place or to any other person to traffic at that place." *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

"When a liquor tax certificate has been issued or transferred to a person upon his application and filing of a bond, he is the principal whom the law will look to during the conduct of the business and will hold responsible for compliance with the statutory provisions." Whether he is carrying on business for his own account or for another, is of no importance upon the question of liability. *Lyman v. Kurtz et al.*, 166 N. Y. 274, affirming 48 App. Div. 633 (no opinion).

When prior to the commencement of proceedings under this section, a certificate has been transferred pursuant to § 27, the transferor to whom it was issued is no longer the holder of the certificate and proceedings instituted against him because of false statements made in his application for the certificate may not be maintained either against him alone or by bringing in the transferee as a party to the proceeding. The transferee's rights and liabilities are dependent solely upon his compliance with the conditions of § 27 and the requirements of § 17 and § 18 as upon an original application. *Nieland v. McGrath*, 29 Misc. 682. But see *People ex rel. Lawton v. Lyman*, 33 Misc. 243; also, *Matter of Plass v. Shelly*, unreported decision of \*Maddox, J. S. C.

A proceeding instituted by one citizen is not a bar to the commencement of a subsequent proceeding by another citizen against the same certificate holder upon the same grounds, especially where the first proceeding is discontinued on account of the petitioner's death or decided upon stipulated facts which favor the defendant. *Matter of McCusker v. McCusker*, 47 App. Div. 111, affirming unreported decision of \*Chase, J. S. C.; *Matter of Halbran v. Donnellon*, 30 Misc. 517.



The criminal prosecution of a certificate holder for a violation of the Liquor Tax Law which results in his discharge is not a bar to a civil proceeding under this section for the same offense. *Matter of Schuyler v. Ryan*, 32 Misc. 221.

A bond action under § 18 is also an entirely distinct remedy so that a revocation proceeding based upon the same violations constituting the basis of such action should not be stayed during its pendency for the purpose of giving the offender a jury trial. *Matter of Lyman v. Scharmann*, 32 Misc. 621.

**Costs in revocation proceedings.**—This section provides that costs may be awarded in these proceedings in favor of or against the petitioner or the certificate holder “in such sums as in the discretion of the justice or court before which the petition is heard, may seem proper.” It appears from the decisions that where no issues of fact were raised and the proceedings have been disposed of upon the return of the order to show cause, it has been customary to award a reasonable specified amount of costs to the successful party. If issues of fact are raised by the defendant and a referee has been appointed to take the proof of the parties for the convenience of the court, it has been the usual practice either to award to the successful party a specified sum as costs in addition to taxable disbursements or to award costs and disbursements pursuant to § 3240 of the Code of Civil Procedure. As explained in *Matter of Feist v. Locke*, unreported decision of \*Bischoff, J. S. C., where, after an order had been granted revoking and cancelling a certificate “with costs,” an application for an extra allowance was refused, “the term ‘costs’ has a definite meaning, and can only relate to the items fixed by statute as allowable by way of costs. Under the Liquor Tax Law (§ 28, sub. 2) ‘costs’ may be awarded in a proceeding of this character ‘in such sums as in the discretion of the justice \* \* \* may seem proper,’ but the measure of costs thus to be awarded must be limited in a special proceeding as in an action (Code § 3240), to the items authorized by § 3251. ‘Costs’ include disbursements (Code, § 3256), but nothing further, in the absence of an express provision for the award of an allowance in addition to costs.”

An award of such costs by the Appellate Division, before whom a proceeding has come upon an appeal from an order and is heard upon copies of all papers used in the court below and specified in the order, does not include any sum for making and serving a case. *Matter of Loper v. Slattery*, 32 Misc. 534.

While good faith on the part of a certificate holder who has violated the Liquor Tax Law cannot prevent cancellation of his liquor tax certificate under this section, it may bear upon the question of costs. *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Miller v. Menaker*, unreported decision of \*Leventritt, J. S. C.

The discretion in the exercise of which costs may be awarded under this section is a judicial discretion and when improperly exercised may be reviewed on appeal. To compel a county treasurer as a party defendant in a citizen's proceeding under this section prior to the recent amendment, L. 1901, chap. 640, to pay costs and disbursements out of excise moneys was held to be improper. *Matter of Seymour v. Van Evera*, 47 App. Div. 320.

Although the recovery of costs and disbursements is discretionary with the court, yet the right thereto is substantial enough to entitle a petitioner to have his proceedings finally determined even if the certificate sought to be revoked has expired by its own limitations. *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275.

**Practice. Evidence.**—Without any attempt at a complete statement of the method of procedure under this section, reference is here made to some of its provisions and to certain questions of practice which have been judicially determined in connection therewith.

The sufficiency of the petition is the first matter of importance.

The petitioner's citizenship ought to be alleged. But see *Matter of Chase v. Perew*, 164 N. Y. 586, affirming (without opinion) 50 App. Div. 622 (no opinion); also *Matter of Peck v. Buckley*, unreported decision of \*Sutherland, Monroe Co. J. In the case last mentioned a petitioner was allowed to amend his petition to conform to the proofs actually taken by the referee as to his citizenship and reported to the County Judge who held that the defendant's objection to the sufficiency of the petition in that respect was not seasonable.

The application for and issuance of the certificate should also be set forth showing particularly the date upon which it was issued, its number, the name of the corporation, association, copartnership or person to whom and the exact place for which it was issued.

The reasons why the certificate should be revoked and cancelled should then be specifically alleged. In support of these allegations, there should be stated the facts which, if true, entitle the petitioner to the relief sought. The court is precluded from considering any other grounds for relief. *Matter of Johnson v. Fogarty*, unreported decision of \*Werner, J. S. C.; *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Lyman v. Speidel*, 163 N. Y. 536, reversing 51 App. Div. 52; *Matter of Moulton v. Acconcia*, 59 App. Div. 25.

In *Matter of Peck v. Cargill*, — N. Y. —, reversing, 57 App. Div. 635 (no opinion), it was held that a petition based solely on information and belief was insufficient, but notice recent amendment of this section, L. 1901, chap. 640.

If the unlawful traffic in liquor is the basis of the proceeding, particulars as to the time and place where such violations occurred, what

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\*Opinion on file in Department of Excise.



liquors were sold, if any, and the names of the persons by whom and to whom liquors were sold, if known to the petitioner, should be sufficiently set forth as to advise the certificate holder of the offenses complained of without unnecessarily disclosing the petitioner's evidence.

In alleging violations of clauses "a," "b," "c" and "d" of § 31, it is unnecessary to negative the exceptions to the general provisions thereof in favor of certain hotel keepers, pharmacists and social clubs. *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275. See also *People v. Brede*, unreported decision of \*Sutherland, Monroe Co. J.; *People v. Crotty*, 22 App. Div. 77; *People v. Dippold*, 30 App. Div. 62; *Lyman v. Perlmutter et al.*, unreported \*referee's decision, affirmed 49 App. Div. 630, affirmed 166 N. Y. 410.

If the applicant has untruthfully answered a material question in his application statement, which, if correctly answered would have required the certificate issuing officer to refuse the certificate, the question and the answer, if any, should be alleged. *Matter of Halbran v. Canavan*, 30 Misc. 515. The materiality and falsity of the resulting statement should then be alleged and facts showing in what respects such statement is both material and false should be sufficiently set forth as to advise the certificate holder of the grounds for the proceeding. If non-compliance with the provisions of § 17, sub. 8, relating to the procurement of dwelling owners consent is the basis of a proceeding an additional affirmative allegation to that effect should be made in the petition. *People ex rel. Anderson v. Hoag*, 11 App. Div. 74, affirming unreported decision of \*Keogh, J. S. C., *Matter of Lyman v. Gillett*, 23 Misc. 710 and *Matter of Johnson v. Mayle*, 18 Misc. 498, are no longer authorities upon the materiality of an applicant's statements as to the number of dwellings within the prescribed limit of his premises on account of the amendment to sub. 5 of § 17 by L. 1900, chap. 367.

If for any reason a person without making any false statement of a material fact, should receive a certificate to which he was not entitled, the facts should be specifically alleged. *Matter of Lyman v. Speidel*, 163 N. Y. 536, reversing 51 App. Div. 52; *Matter of Lyman v. Wells*, 28 Misc. 278.

The petition should be verified as prescribed in § 526 of the Code of Civil Procedure. *People ex rel. Smaw v. McGowan*, 44 App. Div. 30. But see *Matter of Peck v. Cargill*, — N. Y. —, reversing 57 App. Div. 630 (no opinion).

The written consent of the State Commissioner of Excise that a proceeding be instituted and prosecuted must be attached to or en-



dorsed upon the petition before any application is made for the cancellation of the certificate.

Application for the order to show cause by which the proceeding is commenced may be and often is made to a Special Term of the Supreme Court, but outside of New York city the order is usually granted by a justice of said court, as such, or by a county judge. It should be returnable not more than ten days thereafter. *Matter of Moser v. Scheib*, 16 App. Div. 379; *Matter of Halbran v. Lenz*, unreported decision of \*McAdam, J. S. C.

Such order should be served upon the holder of the certificate, the officer who issued it or his successor and the State Commissioner of Excise, not less than five days before its return day, either personally or by such substituted service as the court or justice may direct. When, however, due personal service upon the certificate holder has been impossible and upon the return day other parties defendant in the proceeding have appeared and the court has made further provision for such service and adjourned the proceeding to a subsequent date, it should not be said that the order to show cause was not returnable within ten days from the granting thereof. *Matter of Lyman v. Maloney*, 28 Misc. 385, affirmed 53 App. Div. 330.

Upon the day specified in the order to show cause, the justice, judge or court before whom the same is returnable, shall grant an order revoking and cancelling the liquor tax certificate, which is the subject of the proceeding, unless its holder shall present and file a verified answer to the petition, which denies each and every violation of the Liquor Tax Law alleged in the petition and raises an issue as to any of the facts material to the granting of such an order. But see *Matter of Peck v. Cargill*, — N. Y.—, reversing 57 App. Div. 635 (no opinion) as to necessity of answer being verified. If affidavits in support of the petition have been served with it, the certificate holder should file with his verified answer, affidavits in proof of his allegations therein controverting all of the material facts alleged in the petition and the affidavits filed therewith, otherwise the court may deem it necessary to take further proof or appoint a referee for that purpose. *Matter of Bridge v. Mohrmann*, 25 Misc. 213, affirmed 36 App. Div. 533; *Matter of Auerbach v. Johannsen*, 31 Misc. 44.

When all of the material allegations and facts set forth in the petition are denied, the court may take testimony in relation thereto or may appoint a referee for that purpose. *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552; *Matter of Sanders v. Mahoney*, unreported decision of \*Gildersleeve, J. S. C.; *Matter of Halbran v. Donnellon*, 30 Misc. 517; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Van Fleck v. Coonan*, unreported decisions of \*Bischoff, J. S. C.; *Matter of Lyman v. Scharmann*, 32 Misc. 621. A referee so appointed has no judicial powers, not even authority to pass on questions of evidence, and makes no report except

to certify to the court a copy of the testimony taken by him. In *Matter of Feist v. Locke*, unreported decision of \*Bischoff, J. S. C. findings of a referee which were held to be unnecessary were also held to be supported by the evidence and therefore not prejudicial to a certificate holder who objected to the form of the referee's report. The statute now expressly provides that a referee shall report the evidence without opinion. For this reason when the credibility of witnesses is involved and their examination in the presence of the deciding tribunal is desirable, the proceeding should be brought before a justice or judge who can take the testimony instead of appointing a referee as necessity usually requires. *Matter of Lyman v. Veeder*, 29 Misc. 524. As far as possible hearings before a referee should be held from day to day, *Matter of Halbran v. Canavan*, 30 Misc. 515, in order to make effectual these provisions of the statute, which were "designed to furnish a ready and quick remedy for failure to comply with the provisions of the law." *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552.

The evidence having been taken by a referee, a final motion for the relief sought should then be made before the court or justice specified in the order of reference upon eight days notice or such other notice as may also be provided for in said order. *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of \*Bischoff, J. S. C.; *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Lyman v. Clancy*, 34 Misc. 296.

If by a preponderance of evidence, for this is a civil proceeding and the rules of civil procedure apply, *Matter of Kinzel v. Malone*, 28 Misc. 622, *Matter of Lyman v. Veeder*, 20 Misc. 524, *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of \*Stover, J. S. C., *Matter of Fall v. Meehan*, 26 Misc. 611 affirmed (without opinion) 39 App. Div. 671, *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of \*Bischoff, J. S. C., *Matter of Lyman v. Murphy*, 33 Misc. 349, *Matter of Lyman v. Clancy*, 34 Misc. 296, *Matter of Henry v. Selby*, unreported decision of \*Truax, J. S. C., the petitioner establishes one or more of the grounds specified in his petition and set forth in the statute as sufficient for the cancellation of the certificate, it will be the duty of the court to comply with the statute and grant the relief sought without regard to extraneous circumstances, *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed, 163 N. Y. 552, *Matter of Barnard v. Rivers*, 48 App. Div. 423, such as the loss of rebate value of the certificate, or the acts of the county treasurer in issuing a certificate which ought to have been refused, *Matter of Lyman v. Wells*, 28 Misc. 278, *Matter of Clement v. Wilcox*, 29 Misc. 29, or on account of the petitioner's unworthy motives, *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed.

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\* Opinion on file in Department of Excise.



(without opinion) 39 App. Div. 671, *Matter of McCusker v. McCusker*, unreported decision of \*Chase, J. S. C., affirmed 47 App. Div. 111; or whether a material false statement was not made intentionally and with the view of deceiving the certificate issuing officer, the faith of the applicant being immaterial if the statement be material and false. *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion) 39 App. Div. 671; *Matter of Harper v. Keller*, 30 Misc. 663; *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Miller v. Menaker*, unreported decision of \*Leventritt, J. S. C.

Relative to the powers of a County Judge in the conduct of proceedings under this section, it has been held that "where the jurisdictional facts exist, the County Judge must be deemed to be invested with such incidental power as is inherent in other judicial tribunals in the trial of such cases to insure the accomplishment of the just objects sought to be attained by the conferring of such judicial authority." *Matter of Peck v. Buckley*, unreported decision of \*Sutherland, Monroe Co. J.

To establish such violations of the law as would make a certificate holder liable to the forfeiture of his certificate, it is not always necessary to prove that they were committed by him personally. Even before the amendment of this section by L. 1900, chap. 367, it was held that the wrongful acts of other persons might subject him to the civil penalties of this section under circumstances which would not affect his liability criminally. In *Matter of Lyman v. Veeder*, 29 Misc. 524, the court says that "The law casts upon the holder of the certificate something more than the mere giving of instructions to obey the law. He is required to be active, diligent and watchful to see that his orders are obeyed." See also *Matter of Kinzel v. Malone*, 28 Misc. 622; *Matter of Michell v. James*, 41 App. Div. 271; *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion); *Matter of Coman v. Downer*, 50 App. Div. 622 (no opinion); *Matter of Scott v. Oppenheimer*, unreported decision of \*Kruse, J. S. C., affirmed (without opinion) 50 App. Div. 622; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210; *Matter of Peck v. Buckley*, unreported decision of \*Sutherland, Monroe Co. J.; *Matter of Peck v. King*, unreported decision of \*Sutherland, Monroe Co. J.; *Matter of Lyman v. Schrake*, unreported decision of \*Fitzgerald, J. S. C.; *Matter of Lyman v. Sullivan*, unreported decision of \*Blanchard, J. S. C.; *Matter of Schuyler v. Waldron*, unreported decision of \*Truax, J. S. C.

The burden of proof rests upon the petitioner, but as it was unnecessary to negative the exceptions to the general provisions of clauses "a," "b," "c" and "d" of § 31, in alleging violations thereof, so it is unnecessary for the petitioner to prove that a prima facie violation of such provisions is not privileged under any of the

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\* Opinion on file in Department of Excise.



exceptions in question. That is a matter of defense. A certificate holder claiming the benefit of such exceptions must show his right to commit the acts complained of. *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275. See also *People v. Brede*, unreported decision of \*Sutherland, Monroe Co. J.; *People v. Crotty*, 22 App. Div. 77; *People v. Dippold*, 30 App. Div. 62; *Lyman v. Perlmutter et al.*, unreported \*referee's decision, affirmed 49 App. Div. 630, affirmed 166 N. Y. 410.

To disprove an alleged custom of a defendant with regard to the observance of clauses "g" and "h" of § 31, see *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of \*Bischoff, J. S. C., the petitioner may prove facts in relation thereto not alleged in the petition as well as violations of the same nature committed during the pendency of the proceeding. *Matter of Lyman v. Schrake*, unreported decision of \*Fitzgerald, J. S. C.; *Matter of Lyman v. Sullivan*, unreported decision of \*Blanchard, J. S. C.

Upon the service of an order revoking a liquor tax certificate, traffic thereunder should immediately cease and the certificate should be surrendered to the officer who issued it, all rights thereunder having been forfeited. Originally no appeal would lie from an order revoking a certificate or dismissing the proceeding, but the provisions restraining such an appeal have been repealed. L. 1897, chap. 312. An appeal does not stay the execution of an order or relieve the certificate holder from liability for contempt of court in refusing or neglecting to surrender his certificate. "The order is self-executing and upon its entry and due service the rights of the holder by virtue of the certificate shall cease. Therefore a stay operating only upon future proceedings cannot affect the legal status of the party as already fixed by law and with or without a stay his further acts under the certificate would be in violation of the penal provisions of the statute." *Matter of Auerbach v. Johannsen*, 31 Misc. 46. The effect of a stay if permissible would ordinarily be to permit the unlawful traffic in liquors to continue for a considerable period, perhaps until the certificate expired and proceedings under this section might be made farcical. *Matter of Kessler v. Cashin*, unreported decision of \*Russell, J. S. C., in support of 28 Misc. 336, affirmed (without opinion) 44 App. Div. 635, reversed 163 N. Y. 205. But see *Matter of Lyman v. Korndorfer*, 60 N. Y. Supp. 76; also *Matter of Moulton v. Acconcia*, unreported decision of \*Smith, J. S. C., where such a stay was granted conditionally, that appellant give security for costs and argue appeal at first term of court, and

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\*Opinion on file in Department of Excise.

where the decision of the court below was reversed. *Matter of Moulton v. Acconcia*, 59 App. Div. 25.

Upon the reversal by an appellate court of an order dismissing proceedings under this section, it is proper to grant the application and revoke the certificate. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691; *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of \*Stover, J. S. C.; *Matter of Campbell v. Robinett*, 46 App. Div. 634, affirmed 162 N. Y. 612; *Matter of Tonatio v. Deperino*, 49 App. Div. 84.

§ 29. Injunction for unlawfully trafficking in liquors or without liquor tax certificate.—If any corporation, association, copartnership or person shall unlawfully traffic in liquor without obtaining a liquor tax certificate, as provided by this act, or shall traffic in liquors contrary to any provision of this act, the state commissioner of excise, the deputy commissioner, special deputy commissioners, special agents or, except in counties containing a city of the first class, the county treasurer of the county in which the principal office of such corporation, association or copartnership is located, or in which such person resides or traffics in liquor, or any taxpayer residing in the county, may present a verified petition to a justice of the supreme court or a special term of the supreme court of the judicial district in which such county is situated, for an order enjoining such corporation, association, copartnership or person from trafficking in liquor thereafter. Such petition shall state the facts upon which such allegations are based. Upon the presentation of the petition, the justice or court shall grant an order requiring such corporation, association, copartnership or person to appear before him, or before a special term of the supreme court of the judicial district, on the day specified therein, not more than ten days after the granting thereof, to show cause why such corporation, association, copartnership or person should not be permanently enjoined from trafficking in liquor, until a liquor tax certificate has been obtained, in pursuance of law, or why such corporation, association, copartnership or person should not be perma-

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\* Opinion on file in Department of Excise.



nently enjoined from trafficking in liquors contrary to the provisions of the liquor tax law. A copy of such petition and order shall be served upon the corporation, association, copartnership or person, in the manner directed by such order, not less than five days before the return day thereof. On the day specified in such order, the justice or court before whom the same is returnable shall hear the proofs of the parties, and may, if deemed necessary or proper, take testimony in relation to the allegations of the petition, or appoint a referee to take proofs in relation thereto, and report the evidence to such justice or court. If the justice or court is satisfied that such corporation, association, copartnership or person is unlawfully trafficking in liquor without having obtained a liquor tax certificate, as provided by this act, or contrary to the provisions of this act, an order shall be granted enjoining such corporation, association, copartnership or person from thereafter trafficking in liquor, contrary to the provisions of the liquor tax law, or without obtaining a liquor tax certificate. If, after the entry of such order in the county clerk's office of the county in which the principal place of business of the corporation, association or copartnership is located, or in which the person so enjoined resides or traffics, and the service of the copy thereof upon such corporation, association, copartnership or person, or such substituted service as the court may direct, such corporation, association, copartnership or person shall, in violation of such order, traffic in liquor, such traffic shall be deemed a contempt of court and punishable in the manner provided by the code of civil procedure. Costs upon the application for such injunction may be awarded in favor of and against the parties thereto in the discretion of the justice or court before which the petition is heard. If awarded against the people of the state of New York, such costs shall be payable by the county treasurer, special deputy or state commissioner, upon the certificate of such justice or court, out of any moneys which may be in his hands, or that may thereafter come into his hands, on account of the tax provided for by this act. No proceeding under this section shall be taken, however, for a violation of section twenty-one of



the liquor tax law, against any holder of a liquor tax certificate, who shall have made proper application for a new certificate, during the days of grace allowed under the provisions of said section twenty-one.

Thus amended, L. 1897, chap. 312.

**Injunction proceedings.**—The method of enforcing the provisions of § 11 relative to the payment of excise taxes and the provisions of § 16 prohibiting the trafficking in liquors contrary to the result of a vote upon the local option questions by means of a remedy herein provided for has not been extensively used. In *Matter of Michell v. Rother*, unreported decision of \*Gaynor, J. S. C., an injunction was granted restraining the agent of a person holding a liquor tax certificate issued for a specified place in Queens county from filling orders or otherwise trafficking in liquor in Kings county, where the excise taxes are much larger, without a proper certificate being issued for a specified place in the latter locality. An application for injunction to restrain the traffic in liquors under a certificate issued prior to an increase of the tax rate occasioned by an enumeration was denied because the statute authorizing the same was not retroactive. *Hilliard v. Giese*, 155 N. Y. 702, affirming (without opinion) 25 App. Div. 222, reversing unreported decision of \*Lawrence, J. S. C. But an injunction was granted restraining the traffic in liquor under a certificate issued upon payment of excise taxes assessed “in any other place” for a place within the limits of an unincorporated village or hamlet, which had been previously enumerated by the State Commissioner of Excise with the result of increasing the excise taxes for such place. *Matter of Lyman v. Bradsted*, 26 Misc. 629.

In a proceeding to restrain the traffic in liquors without a certificate particularly during certain prohibited hours, a petition which alleges that at a specified place on a specified day between certain hours, and on each and every day thereafter between such hours, a defendant by his agents and employees unlawfully sold liquor to divers persons male and female in violation of specified provisions of law, is sufficient and a bill of particulars is unnecessary. “The names of the defendant’s employees must be better known to defendant than to the plaintiff. As to the names of those who are alleged to have bought liquor at the place in question, it seems to me that it would be requiring plaintiff to disclose his evidence were the court to direct him to give the names of such persons, assuming that he knows them. Furthermore, I think the date and hours are given with sufficient definiteness.” *Warren v. Weir*, unreported decision of \*Gildersleeve, J. S. C.

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\* Opinion on file in Department of Excise.

In *Matter of Clement v. Harley*, unreported decision of \*Leventritt, J. S. C., an injunction was granted upon proof of the unlawful sale of liquors during prohibited hours.

In proceedings under this section to restrain the traffic in liquor by holders of liquor tax certificates issued under sub. 1 of § 11 in a town where only the keepers of hotels could conduct the traffic in liquor under such certificates, injunctions were denied, it having appeared that while notwithstanding much honest effort to the contrary the hotels in question did not fully comply with the structural requirements of the law when the proceedings were commenced, and that prior thereto slot machines had been maintained in the premises, yet, before the proceedings were determined, the slot machines had been removed and the hotels in question had been properly reconstructed and maintained. "An injunction is of course a preventive remedy. It relates to the future rather than to the past. \* \* \* Whatever consequences might have followed had some other remedy been invoked than an injunction, it seems to me clear that an injunction is not within reach of the petitioner. \* \* \* In other words, all occasion for complaint against the character of the defendant's hotel having now vanished, an injunction will not issue to prohibit the defendant from doing what he has ceased to do and what it is evident he does not intend to do. These views apply not only to the complaint as to the structural conditions of the rooms, but also as to the use of the gambling device known as the nickel-in-the-slot-machine. Whatever penalties might have been visited upon the defendant for permitting this machine to be operated during the few weeks it was in his hotel, he having voluntarily removed it and discontinued its use before the commencement of this proceeding, an injunction will not issue to prohibit him from continuing its use." *Matter of Locklin v. Woollett*, unreported \*referee's decision, affirmed (without opinion) 47 App. Div. 634.

See also *Matter of Locklin v. Lee*, unreported \*referee's decision, affirmed (without opinion), 47 App. Div. 634.

Injunction, being a preventive remedy, will not be granted merely upon proof of isolated violations committed long prior to the commencement of proceedings under this section. *Matter of Hunter v. Caffrey*, 34 Misc. 389, affirmed (without opinion), — App. Div. —.

In *Matter of Locklin v. Woollett*, unreported \*referee's decision, affirmed (without opinion), 47 App. Div. 634, it is said that the petitioner had a remedy under § 28 to revoke and cancel the defendant's liquor tax certificate, which could have been invoked instead of instituting injunction proceedings. The two proceedings are entirely different, *Matter of Seymour v. Van Erera*, 47 App. Div. 320, and are not exclusive of each other so that they may be contemporaneously maintained. *Matter of Harper v. Keller*, unreported decision of \*Book-



staver, J. S. C. See also *Matter of Harper v. Keller*, unreported decision of \*Fitzgerald, J. S. C., and *Matter of Harper v. Keller*, 30 Misc. 663.

A petitioner under this section must be a taxpayer as declared in *People ex rel. Smaw v. McGowan*, 44 App. Div. 30, although that was actually a proceeding under § 28 to revoke a liquor tax certificate.

§ 30. Persons to whom liquor shall not be sold or given away.—No corporation, association, copartnership or person whether taxed under this act or not, shall sell, deliver or give away or cause or permit or procure to be sold, delivered or given away any liquors to:

1. Any minor under the age of eighteen years; nor to such minor for any other person;

2. To any intoxicated person;

3. To any habitual drunkard;

4. To any Indian;

5. To any person to whom such corporation, association, copartnership or person may be forbidden to sell by notice in writing from the parent, guardian, husband, wife or child of such person over sixteen years of age, or by a magistrate or overseer of the poor of the town; provided, however, that such notice in writing by a magistrate or overseer of the poor of the town shall apply only in the case of a person who is wholly or partly a charge upon the town, which fact shall be stated in such notice;

6. To any person confined in or committed to a state prison, jail, penitentiary, house of refuge, reformatory, protectory, industrial school, asylum or state hospital, or any inmate of a poor-house, or any patient in any colony or institution established for the care or treatment of epileptics, except upon a written prescription from a physician to such institution, specifying the cause for which such prescription is given, the quantity and kind of liquor which is to be furnished, the name of the person for whom and the time or times at which the same shall be furnished. Such prescription shall not be made unless the physician is satisfied that the liquor furnished is necessary for the

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\* Opinion on file in Department of Excise.



health of the person for whose use it is prescribed, and that fact must be stated in the prescription.

Thus amended, L. 1897, chap. 312.

**Selling or giving liquors to minors.**—The provisions of the Penal Code, § 290, sub. 3, although similar to those of subdivision one of this section, are not repealed by the Liquor Tax Law; and a violator of both sections may be proceeded against under either. *People v. Koenig*, 9 App. Div. 436.

In the case of *People v. Werner*, 52 App. Div. 635 (no opinion), the defendant was charged with criminal liability for selling liquor to a minor regardless of his ignorance as to the boy's age and his apparent good faith in relying upon information claimed to have been received from the boy's father.

§ 31. Other illegal sales and selling; definitions of "hotel" and "guest"; exceptions; special liquor tax certificates in cities of the first and second class.—It shall not be lawful for any corporation, association, copartnership or person which, or who, has not paid a tax as provided in section eleven of this act and obtained and posted the liquor tax certificate as provided in this act to sell, offer or expose for sale, or give away liquors in any quantity less than five wine gallons at a time; nor, without having paid such tax and complied with the provisions of this act, to sell, offer or expose for sale or give away liquor in any quantity whatever, any part of which is to be drunk on the premises of such vendor or in any outbuilding, booth, yard or garden appertaining thereto or connected therewith. It shall not be lawful for any corporation, association, copartnership or person, whether having paid such tax or not, to sell, offer or expose for sale, or give away, any liquor:

a. On Sunday; or before five o'clock in the morning on Monday; or

b. On any other day between one o'clock and five o'clock in the morning; or

c. On the day of a general or special election, or city election or town meeting, or village election, within one-quarter of a mile of any voting place, while the polls for such election or town meeting shall be open; or

d. Within two hundred yards of the grounds or premises upon which any state, county, town or other agricultural or horticultural fair is being held, unless such grounds or premises are within the limits of a city containing one hundred and fifty thousand inhabitants or more; or

e. To sell or expose for sale or have on the premises where liquor is sold, any liquor which is adulterated with any deleterious drug, substance or liquid which is poisonous or injurious to health; or

f. To permit any girl or woman, not a member of his family, or to knowingly permit any person who has been convicted of a felony, to sell or serve any liquor upon the premises; or

g. To have open or unlocked any door or entrance from the street, alley, yard, hallway, room or adjoining premises to the room or rooms where any liquors are sold or kept for sale during the hours when the sale of liquors is forbidden, except when necessary for the egress or ingress of the person holding the liquor tax certificate authorizing the traffic in liquors at such place, or members of his family, or his servants, for purposes not forbidden by this act; or to admit to such room or rooms any other person during hours when the sale of liquor is forbidden; or

h. To have during the hours when the sale of liquor is forbidden any screen or blinds, or any curtain or article or thing covering any part of any window, or to have in any window or door any opaque or colored glass that obstructs or in any way prevents a person passing from having a full view from the sidewalk, alley, or road in front of, or from the side, or end of the building, of the bar and room, or any part of such bar and room, in such building where liquors are sold or kept for sale; or to traffic in liquors in any interior bar or room or place not having in the principal door of entrance to such room or bar, a section of such door fitted with clear glass, through which, during prohibited hours and times, a clear, unobstructed view of the bar and room where liquors are sold and kept for sale can be had. And it shall be unlawful to have at any time in the room where



liquors are sold any enclosed box or stall or any obstruction which prevents a full view of the entire room by every person present therein; or

i. For the holder of a liquor tax certificate under subdivision four of section eleven to sell liquor except to passengers in actual transit; or

j. To sell liquor in any quantity in a town in which a liquor tax certificate is prohibited as the result of a vote upon *questions one, two and four submitted under section sixteen of this act, except in accordance with the result of a vote upon question three submitted under said section*; provided, however, that a grower of fruit or a manufacturer of any liquor produced therefrom, in such town, may sell such liquor in quantities of *two wine gallons or more*, but only for delivery outside of such town, *except that such liquors may be sold and delivered in such town to the holder of a liquor tax certificate under subdivision three of section eleven of this act, as provided in subdivision six-a of section eleven of this act*; or

k. To solicit, accept or procure in a town in which a liquor tax certificate is prohibited under questions one, two and four of section sixteen of this act, as the result of a vote on "questions submitted," an order to deliver or send to another, or for another, liquor in any quantity, where the person for whom such liquor is procured resides in any such town.

The provisions of clauses "a," "b," "c," and "d" of this section are subject, however, to the following exception: The holder of a liquor tax certificate under subdivision two or three of section eleven of this act who is a legally licensed pharmacist may sell liquor for medicinal purposes, only upon the prescription of a duly licensed physician, which prescription shall be preserved by the vendor and pasted in a book and be but once filled, and that only on the day when dated and given, which book shall be kept in the same room where the traffic in liquors is carried on, and shall be open to the inspection of any special agent or peace officer, and such liquors so sold shall not be drunk on the premises where sold, or in any outbuilding, yard, booth or garden ap-



pertaining thereto or connected therewith, except when such physician prescribes it to be used upon such premises in case of an accident, and provided further that the physician giving such prescription, shall not be the pharmacist himself nor a member of the corporation, association or copartnership selling such liquor, nor in his or their employ, and such prescription shall not be given unless the physician is satisfied that the liquor to be furnished is necessary for the health of the person for whom it is prescribed, which fact must be stated in the prescription. Clauses "a," "c" and "d" of this section are subject to the following exception:

The holder of a liquor tax certificate under subdivision one of section eleven of this act who is the keeper of a hotel, may sell liquor to the guests of such hotel, except to such persons as are described in clauses one, two, three, four, five and six of section thirty of this act, with their meals, or in their rooms therein, except between the hours of one o'clock and five o'clock in the morning, but not in the barroom or other similar room of such hotel; and the term "hotel" as used in this act shall mean a building regularly used and kept open as such for the feeding and lodging of guests, where all who conduct themselves properly, and who are able and ready to pay for their entertainment, are received if there be accommodations for them, and who, without any stipulated engagement as to the duration of their stay, or as to the rate of compensation, are, while there, supplied, at a reasonable charge, with their meals, lodgings, refreshment and such service and attention as are necessarily incident to the use of the place as a temporary home, and in which the only other dwellers shall be the family and servants of the hotel keeper; and which shall conform to the following requirements, if situate in a city, incorporated village of twelve hundred or more inhabitants, or within two miles of the corporate limits of either:

1. The laws, ordinances, rules and regulations relating to hotels and hotel keepers, including all laws, ordinances, rules and regulations of the state or locality pertaining to the building, fire and health department in relation to hotels and hotel keepers, shall be fully complied with.

2. Such buildings shall contain at least ten bedrooms above the basement, exclusive of those occupied by the family and servants, each room properly furnished to accommodate lodgers, and separated by partitions at least three inches thick, extending from floor to ceiling, with independent access to each room by a door opening into a hallway, each room having a window or windows with not less than eight square feet of surface opening upon a street or open court, light-shaft or open air, and each having at least eighty square feet of floor area, and at least six hundred cubic feet of space therein; a dining-room with at least three hundred square feet of floor area, which shall not be a part of the barroom, with tables, and having suitable table furniture and accommodations for at least twenty guests therein at one and the same time, and a kitchen and conveniences for cooking therein sufficient to provide *bona fide* meals at one and the same time for twenty guests. The same requirements shall apply to a hotel situate in any other place, except that the number of bedrooms for guests shall not be less than six, and the dining-room shall have not less than one hundred and fifty square feet of floor area, and the kitchen accommodations shall be sufficient for at least ten guests. A guest of a hotel, within the meaning of this exception to section thirty-one of this act, is:

1. A person who in good faith occupies a room in a hotel as a temporary home, and pays the regular customary charges for such occupancy, but who does not occupy such room for the purpose of having liquor served therein; or

2. A person who, during the hours when meals are regularly served therein, resorts to the hotel for the purpose of obtaining and actually orders and obtains at such time, in good faith, a meal therein.

And it is further provided that a corporation or association, organized in good faith under chapter five hundred and fifty-nine of the laws of eighteen hundred and ninety-five, or under any law which, prior to May sixth, eighteen hundred and ninety-five, provided for the organization of societies or clubs for social, recreative or similar purposes, and which corporation or association



was actually lawfully organized, and, if a corporation, its certificate of incorporation duly filed, prior to March twenty-third, eighteen hundred and ninety-six, and which at such date trafficked in or distributed liquors among the members thereof, is excepted from the provisions of clauses "a," "b," "c" and "d" of this section. And the provisions of clause "b" of this section is subject to the following exception: In cities on the presentation by the holder of a liquor tax certificate under subdivision one of section eleven of a permit for trafficking in liquor during the designated hours of one or more specified days, except Sunday, and at a place specified, granted and signed by the mayor of the city and the chief of police, and the payment of a tax of ten dollars for each day, the county treasurer or special deputy commissioner charged with the duty of issuing liquor tax certificates shall issue a special liquor tax certificate for the sale of liquor at the place and during the time so specified, which certificate shall be in the form prescribed and furnished by the state commissioner of excise.

Thus amended, L. 1897, chap. 312, L. 1900, chap. 367, and †L. 1901, chap. 640.

**Purchasing liquors not unlawful.**—The Liquor Tax Law prohibits the sale of liquors under certain circumstances, but does not make it unlawful to purchase the liquors so sold. *Lyman v. Oussani et al.*, 33 Misc. 409.

**Liquor traffic unlawful unless licensed.**—The amount of the excise tax assessed upon each of the various kinds of traffic in liquors under this act is determined by § 11; § 12 fixes the time of payment; § 17 prescribes the manner in which application shall be made for a liquor tax certificate; § 18 requires security for compliance with the law; and § 21 insists upon the posting of a liquor tax certificate in a proper place. The opening clause of this section declares it to be unlawful not to observe all of these requirements before selling, offering or exposing for sale or giving away liquor in quantity of less than five wine gallons at a time or in a greater quantity any part of which is to be drunk on the premises.

The sale of liquor to be drunk on the premises for which there had been issued only a liquor tax certificate authorizing the traffic in liquors not to be drunk on the premises is considered in *Matter of*



*Lyman v. Dieffenbacher*, 25 Misc. 638; *Matter of Lyman v. Salatino*, 27 Misc. 327, affirmed 44 App. Div. 507; *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639 (no opinion).

The sale of liquors at a place for which a liquor tax certificate has been obtained when the same was not and could not be properly posted because of its surrender for cancellation and rebate under § 25, is considered in *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Mitchell v. James*, 41 App. Div. 271; *Lyman v. Cheever et al.*, 31 Misc. 100, affirmed (without opinion), 52 App. Div. 635; *People ex rel. Fallert Brewing Co. v. Lyman*, 53 App. Div. 470, affirming unreported decision of \*Garretson, J. S. C.; *People ex rel. David Stevenson Brewing Co. v. Lyman*, unreported decision of \*Dickey, J. S. C.; *Matter of Lyman v. Texter*, 59 App. Div. 217, affirming 32 Misc. 210.

**Traffic in liquor on Sunday and during other prohibited hours.**—This section contains a general prohibition upon selling, exposing for sale or giving away liquors on Sunday as well as at certain other specified times and applies to all persons whether they have paid excise taxes or not. *People v. Crotty*, 22 App. Div. 77. The particular clause in which the enactment occurs contains no qualifications whatever. At the end of the section, three exceptions are separately enumerated for the benefit of certain pharmacists, hotel keepers and social clubs. The exceptions are not interpolated into the body of the clause enacting the general prohibition and need not be negatived in a petition, complaint or indictment where the defendant is charged with the unlawful sale of liquor during any of these prohibited hours. Proof of such sale beyond a reasonable doubt in criminal proceedings and by a preponderance of the evidence in civil proceedings is sufficient to cast upon the party seeking to avail himself of the privilege or exception the burden in criminal proceedings of creating a reasonable doubt and in civil proceedings of proving himself entitled thereto. *People v. Brede*, unreported decision of \*Sutherland, Monroe Co. J.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of \*Stover, J. S. C.; *People v. Crotty*, 22 App. Div. 77; *People v. Dippold*, 30 App. Div. 62; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Lyman v. Perlmutter et al.*, unreported \*referee's decision, affirmed 49 App. Div. 630, affirmed 166 N. Y. 410; *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of \*Stover, J. S. C.; *People v. Mueller*, 37 App. Div. 630 (no opinion); *Matter of Schuyler v. Ryan*, 32 Misc. 221; *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Lyman v. Clancy*, 34 Misc. 296; *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of \*Bischoff, J. S. C.; *Matter of Schuyler v. Waldron*, unreported decision of \*Truax, J. S. C.

Unlawful sales of liquor on Sunday and during other prohibited hours have been wholly or in part the basis of the following proceedings to revoke and cancel liquor tax certificates under § 28. *Matter of Lyman v. Gramercy Club*, 28 App. Div. 209, affirming unreported decision of \*Russell, J. S. C.; *Matter of Lyman v. Plymouth Social Club*, unreported decision of \*Russell, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Young Men's Cosmopolitan Club*, 23 App. Div. 127, reversing unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Belden Club*, 33 App. Div. 640 (no opinion); *People ex rel. Smau v. McGowan*, 44 App. Div. 30; *Matter of Campbell v. Robinett*, 46 App. Div. 634, affirmed, 162 N. Y. 612; *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552; *Matter of Kinzel v. Malone*, 28 Misc. 622; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Matter of Lyman v. Veeder*, 29 Misc. 524; *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion); *Matter of Lyman v. Speidel*, 51 App. Div. 52, reversed, 163 N. Y. 536; *Matter of Lyman v. Scharmann*, 32 Misc. 621; *Matter of Lyman v. Murphy*, 33 Misc. 349; *Matter of Peck v. Cargill*, — N. Y. —, reversing 57 App. Div. 635 (no opinion); *Matter of Peck v. Buckley*, unreported decision of \*Sutherland, Monroe Co. J.; *Matter of Peck v. King*, unreported decision of \*Sutherland, Monroe Co. J.; *Matter of Lyman v. Schrake*, unreported decision of \*Fitzgerald, J. S. C.; *Matter of Lyman v. Clancy*, 34 Misc. 296; *Matter of Plass v. Foley*, unreported decision of \*Gaynor, J. S. C.; *Matter of Coman v. Downer*, 50 App. Div. 622 (no opinion); *Matter of Scott v. Oppenheimer*, 50 App. Div. 622, affirming (without opinion) unreported decision of \*Kruse, J. S. C.; *Matter of Lyman v. Elm Social Club*, 53 App. Div. 649 (no opinion); *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of \*Bischoff, J. S. C.; *Matter of Plass v. Daly*, unreported decision of \*O'Gorman, J. S. C.; *Matter of Schuyler v. Ryan*, 32 Misc. 221; *Matter of Schuyler v. Waldron*, unreported decision of \*Truax, J. S. C.

As constituting a breach of the conditions of liquor tax bonds, such unlawful sales of liquor have been considered in the following actions: *Lyman v. Broadway Garden, Hotel and Cafe Co. et al.*, 33 App. Div. 130, reversing unreported decision of \*Scott, J. S. C.; *Lyman v. Plymouth Social Club et al.*, unreported decision of \*Bischoff, J. S. C.; *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Gramercy Club et al.*, 28 App. Div. 30; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661; *Lyman v. Schenck et al.*, 37 App. Div. 234; *Lyman v. Perlmutter et al.*, 166 N. Y. 410, affirming 49 App. Div. 630, affirming unreported \*referee's decision; *Lyman v. Morel et al.*, unreported decision of Clark, J. S. C.; *Lyman v. Onssani et al.*, 33 Misc. 409; *Lyman v.*

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\*Opinion on file in Department of Excise.



*Racopolis et al.*, unreported decisions of \*Fitzgerald, J. S. C.; *Lyman v. Ruehl et al.*, unreported decisions of \*Gildersleeve, J. S. C.

As constituting a misdemeanor punishable under § 34, the unlawful traffic in liquor on Sunday and during other prohibited hours has been the source of much criminal prosecution, little of which, however, has been carried outside of the trial court. *People v. Dippold*, 30 App. Div. 62; *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Brede*, unreported decision of \*Sutherland, Monroe Co. J.; *People v. Ferranto*, unreported decision of \*Sutherland, Monroe Co. J.; *People v. Crotty*, 22 App. Div. 77; *People v. Smith*, 35 App. Div. 624, affirming (without opinion) unreported decision of \*Houghton, Saratoga Co. J.; *People v. Mueller*, 37 App. Div. 630 (no opinion); *People v. Dillon*, 43 App. Div. 623 (no opinion); *People v. Weir*, unreported decision of \*Arms, Broome Co. J.; *People v. Connelly*, 51 App. Div. 618 (no opinion).

The hour for closing barrooms is one o'clock as provided by clause "b" instead of twelve o'clock as many municipal or other local ordinances required at the time of the passage of this act. *People v. Weir*, unreported decision of \*Arms, Broome Co. J.

Likewise are the provisions of the Liquor Tax Law held to supersede special or local laws in respect to jurisdiction for the trial of offenses under this act. *People v. Brede*, unreported decision of \*Sutherland, Monroe Co. J.

The phrase "trafficking in liquor" originally contained in § 34, sub. 2, was on account of the definition of that phrase in § 2, in some instances so construed as to limit the jurisdiction conferred upon grand juries and courts of record under § 35, sub. 1, to those violations of the sections specified in § 34, sub. 2, which involved an actual sale of liquors, other violations of those sections, such as the giving away of liquors, etc., being within the jurisdiction of courts of special sessions under § 35, sub. 2. See cases cited in note under § 34. The difficulties occasioned by the ambiguity of this phrase have been obviated by its omission from § 34, sub. 2, as amended by L. 1900, chap. 367, so that any violations of the sections there specified are now triable under indictment pursuant to § 35, sub. 1, except as specified in § 35a.

**Regulations as to doors and windows during prohibited hours and the maintenance of booths or stalls at any time.**—As above stated prior to the recent amendment of § 34, sub. 2, violations of clauses "g" and "h" of this section were held not to be "trafficking in liquor" although incidents of such traffic, and were therefore under the jurisdiction of courts of special sessions, the penalty therefor being provided in § 34, sub. 5, instead of subdivision 2 of said section. *People v. Palmer*, unreported decision of \*Carnahan, Special Monroe



Co. J.; *People v. Chase*, 41 App. Div. 12; *People v. Wolcott*, unreported decision of \*Barnum, Otsego Co. J. However, the phrase was not so strictly construed in *Matter of Remington v. Weiland*, 41 App. Div. 625 (no opinion), where the maintenance of screens and curtains in the windows of the barroom on Sunday was the sole and sufficient basis of the proceeding to revoke and cancel a liquor tax certificate; and in *Matter of Bradley v. Hall*, 22 Misc. 301, where the maintenance of an inclosed stall formed by curtains suspended from wires overhead which prevented a full view of the entire room by persons present therein was deemed to be ample foundation for a similar proceeding.

See also *Matter of Lyman v. Sunderland*, 48 App. Div. 638 (no opinion).

In a proceeding to revoke a liquor tax certificate on account of an alleged violation of subdivision "h" of § 31, it was held in *Matter of Henry v. Moran*, 56 App. Div. 268, affirming unreported decision of \*Bischoff, J. S. C., that "although this charge is a technical one, yet upon satisfactory proof of its violation it would be the duty of the court to revoke this license, for the value of the prohibitory provisions of this statute depends altogether upon their rigid enforcement. But the evidence to sustain a technical charge of this character ought to be such as to satisfy the judgment and conscience of the court." See also *Matter of Henry v. Selby*, unreported decision of \*Truax, J. S. C.

The question whether the prohibition against the maintenance of booths or stalls is absolute or whether the same relates only to the use of such booths and stalls for drinking purposes or other purposes which the law seeks to prevent was involved in *Lyman v. Venderbosch*, 37 App. Div. 632 (no opinion), a penalty action brought under § 42 where a judgment for the defendant rendered upon a verdict of a jury which had been charged that the unlawfulness of maintaining such stalls depended upon the manner of their use, was reversed.

**Permitting girl or woman not member of certificate holder's family and permitting a felon to sell or serve liquors.**—The employment of a bartender who had been convicted of a felony was one of the reasons for revoking a liquor tax certificate in *Matter of Johnson v. Fogarty*, unreported decision of \*Werner, J. S. C.; *Matter of Bradley v. Hall*, 22 Misc. 301. A contract, by the terms of which a woman not a member of her employer's family should serve the latter's customers with wines and liquors, is not enforceable. *Wilking v. Richter*, 25 Misc. 735.

The Liquor Tax Law does not contain any express prohibition against permitting a male minor to serve liquors, unless § 23, sub. 2, which prohibits any minor from trafficking in liquor, be so construed upon the principle that as agent of a liquor tax certificate holder he transacts the very business from which he is debarred, and unless he

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\* Opinion on file in Department of Excise.

were thus protected by the latter's compliance with the law, he would be trafficking in liquor without a certificate and subject to all of the regulations affecting such traffic.

The Penal Code, however (§ 290), does prohibit any person from allowing to enter or remain in any place where liquors are sold any child, actually or apparently under the age of sixteen years, unless accompanied by its parent or guardian and the Liquor Tax Law is held not to repeal this section of the Code. *People v. Koenig*, 9 App. Div. 436.

**Liquor traffic prohibited near polls.**—The provisions of clause "c" are partly included in the Election Law, § 3, chap. 909, L. 1896, as amended L. 1898, chap. 335, as amended L. 1901, chap. 654.

**Free lunches.**—The provisions of clause "e" of this section of the original act prohibiting the giving away of food to be eaten upon premises where liquor was sold were held to be constitutional. *People ex rel. Bassett v. Warden*, 6 App. Div. 520, affirming 17 Misc. 1, but were repealed by L. 1897, chap. 312.

**Hotels. Hotel keepers. Guests.**—Exceptions to the requirements of § 17, sub. 8 and § 24, sub. 2, in favor of certain hotels have already been noted under, or may be found explicitly stated in the sections specified. Reference to § 16 will also disclose provision for the expression of the local option vote upon the right of hotel keepers to traffic in liquor under § 11, sub. 1, as such, when other traffic under that subdivision is prohibited. See particularly *Matter of Barnard v. Rivers*, 48 App. Div. 423.

An exception to the provisions of clauses "a." "c" and "d" of this section permits the keeper of a hotel who is authorized to traffic in liquor to be drunk on the premises, to serve liquor to his guests during hours when the traffic in liquor is otherwise generally prohibited, an exception which must always be pleaded and proved by one claiming its benefit. (See above note on traffic during prohibited hours).

The statute explicitly defines the term "guest" and prescribes the meaning of the term "hotel" in general and specifies the requirements of the same in particular respecting equipment and structure. In the case of *People v. Brede*, unreported decision of \*Sutherland, Monroe Co. J., the court says: "The Liquor Tax Law differs in no material respect from the Excise Law of 1892 as to the sale of liquor to a guest by a hotel keeper, and it seems probable that the legislature in passing both the Excise Law and Liquor Tax Law, intended to leave the matter substantially as it had been ever since the enactment of the revised statutes; the words lodgers or travelers contained in the revised statutes, and used by the courts in construing the Act of 1857,

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\*Opinion on file in Department of Excise.



being replaced by the word guest in the Excise Law of 1892 and the Liquor Tax Act of 1896. In my opinion, the class of persons to whom such sales on Sunday may lawfully be made has not been enlarged by the recent legislation, and it is not now permissible for a hotel keeper to sell to any person unless that person occupies towards his house the peculiar relation of guest; unless the purchaser has come to the hotel to receive that protection, hospitality and entertainment which inns have always afforded and which under the law they are obliged to afford to their guests. A person strolling by the entrance of a hotel, who chances to turn in and buy a drink, does not thereby become in my opinion a guest within the meaning of the term in the Liquor Tax Law. Something more must take place: there must be an intention on his part to adopt the inn for the time being, whether long or short, as his abiding place; he must have come *infra hospitium* and be received by the innkeeper in the capacity of a guest and be considered more than a mere purchaser of liquors and cigars, which the innkeeper offers for sale to the general public indiscriminately in the same manner as they are offered for sale by any other person authorized to sell the same."

A further explanation of the term "guest" and the circumstances under which such a person may be served with liquors is found in *Matter of Kinzel v. Malone*, 28 Misc. 622, where Justice Werner says: "If a person occupies a room in a hotel in good faith for rest or lodging or actually orders and obtains a meal, he would be a guest, and to such person the hotel keeper may sell intoxicating liquor under his license. But one who takes a room for a brief period for the sole purpose of procuring and drinking liquor is not a guest within the meaning of the statute, and if the proprietor knowingly permits him to occupy and use the room for such purpose he violates the law. One who goes to a hotel on the Sabbath and orders a meal not in good faith, not because he is hungry or wants anything to eat, but for the sole purpose of procuring and drinking intoxicating liquor to gratify a craving appetite, is not a guest within the meaning of the statute because he does not order the meal in good faith, and if the proprietor of the hotel knows that the sole and only object in ordering the meal is to obtain intoxicating liquor, then he has no right to furnish it. If a traveler who is tired and hungry should stop at a hotel on the Sabbath, and at the usual hour for dinner should go into the dining-room, and the only food placed before him was a cheese sandwich, could it be said that the sandwich constituted an ordinary meal? Assume that the guest refused to pay for the meal and the landlord sued him, would any court hold that the sandwich was a meal? I think not. When a person goes to a hotel that is conducted on the American plan and orders a meal he is usually supplied with a variety of food as bread, butter, meat, vegetables and tea or coffee."



See also *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275, where it is said that "to put a sandwich beside a drink when a sandwich is not ordered and to take it away again without having received pay therefor, is not serving in good faith a meal with a drink"; also *Matter of Schuyler v. Waldron*, unreported decision of \*Truax, J. S. C., where it was said that "The sandwiches were not served in good faith as a meal to the witness for relator. They were not ordered. They were not eaten. The use of the sandwiches was simply an attempt to evade the law"; also *People v. Dippold*, 30 App. Div. 62; *People v. Mueller*, 37 App. Div. 630 (no opinion); *Lyman v. Perlmutter et al.*, unreported \*referee's decision, affirmed 49 App. Div. 630, affirmed 166 N. Y. 410; *Matter of Scott v. Oppenheimer*, 50 App. Div. 622, affirming (without opinion) unreported decision of \*Kruse, J. S. C.; *Matter of Coman v. Downer*, 50 App. Div. 622 (no opinion); *People v. Connelly*, 51 App. Div. 618 (no opinion).

The structural requirements and equipment of a building which constitutes a hotel wherein the holder of a liquor tax certificate under § 11, sub. 1, may exercise the privilege of selling liquors under certain circumstances during hours when such traffic is generally prohibited are explicitly prescribed in the latter part of § 31.

An applicant for a liquor tax certificate under the first subdivision of § 11 who intends to traffic in liquor thereunder in connection with the business of keeping a hotel must show by his application statement, pursuant to § 17, sub. 9, that all of the requirements of this section have been complied with. That the applicant subsequently even within five weeks afterward complies with such requirements is no defense to the charge of having made a false statement for which the liquor tax certificate obtained thereon may be revoked and cancelled. "The court has no discretion but must judge of the truthfulness of the statement in the application as of the time when made and before the certificate is issued." *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Lyman v. McCarthy*, unreported decision of \*Kenefick, J. S. C.; *Matter of Chase v. Perew*, 164 N. Y. 586, affirming (without opinion) 50 App. Div. 622 (no opinion); but see *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Antisdale v. Rifenburg*, 43 App. Div. 623 (no opinion); *Matter of Saunders v. Garnsey*, unreported decision of \*Nash, J. S. C., affirmed (without opinion), — App. Div. —.

It matters not that such a certificate holder does not exercise those privileges given to bona fide hotel keepers. The form of his liquor tax certificate is the same as that issued to persons trafficking in liquor to be drunk on the premises who are not the keepers of hotels, but the close relation between the application and the certificate requires that "the traffic must in all cases be confined to that particular

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\* Opinion on file in Department of Excise.

line and character of traffic set forth in the application itself, and the application and certificate together must be interpreted to mean a license to the applicant to traffic in liquor only in the field and to the extent declared in the application." *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Lyman v. Speidel*, 51 App. Div. 52, reversed, 163 N. Y. 536; but see *Matter of Lyman v. McCarthy*, unreported decision of \*Kenefick, J. S. C.

In relation to the number of rooms required by the statute, their size, their partitions, windows and doors, the following cases should be cited: *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion), 156 N. Y. 691; *Matter of Locklin v. Lee*, unreported \*referee's decision, affirmed (without opinion), 47 App. Div. 634; *Matter of Locklin v. Woollett*, unreported \*referee's decision, affirmed (without opinion), 47 App. Div. 634; *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Chase v. Perew*, 164 N. Y. 586, affirming (without opinion) 50 App. Div. 622 (no opinion); *Matter of Saunders v. Garnsey*, unreported decision of \*Nash, J. S. C., affirmed (without opinion), — App. Div. —. In *Matter of Locklin v. Lee*, unreported \*referee's decision, affirmed (without opinion), 47 App. Div. 634, it was held that a person who seeks the aid of a statute to enter a privileged class and engage in an occupation from which all are excluded save those who will comply with the statute "must be held to a reasonably exact compliance with the conditions which the statute imposes," and "cannot be permitted to disregard a positive, unmistakable, unequivocal command of the statute and justify himself by the plea that he has done something else which he thinks is equally as good."

**Social clubs.**—Exception to the provisions of clauses "a," "b," "c" and "d" is also made in favor of associations and corporations duly organized prior to May 6, 1895, for social, recreative or similar purposes, which distributed liquor among members when the Liquor Tax Law took effect. Such an organization may, however, lose the benefit of the exception if conducted in a disorderly manner or for the purpose of evading the restrictive provisions of the Liquor Tax Law. The statute intends to favor only those organizations "composed of members chosen according to some rule, who have a house or rooms to which they resort and in which no persons are permitted except members or guests of members, who are invited according to fixed rules and who to a certain extent use this place as their homes where they go to meet their friends, to pass their time, and in many instances, where they board and sometimes sleep. \* \* \* So far as the furnishing of drink is incidental to their organization to the same extent that the furnishing of meals or newspapers or such other conveniences as a man is accustomed to have in his home," the exception applies, but the right thereto must always be pleaded and proven by

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\* Opinion on file in Department of Excise.



one claiming its benefits. (See above note on traffic during prohibited hours.) *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Gramercy Club*, 28 App. Div. 209, affirming unreported decision of \*Russell, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of \*Stover, J. S. C.; *Matter of Lyman v. Plymouth Social Club*, unreported decision of \*Russell, J. S. C.; *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed 163 N. Y. 552; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661; *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Matter of Lyman v. Elm Social Club*, 53 App. Div. 649.

§ 31a. *The holder of a liquor tax certificate under section eleven of this act who shall be the keeper of a hotel, lodging or boarding house shall, during the time such certificate is held, whenever and as often as the same shall be required, and within twenty-four hours from the service of a written notice therefor, furnish to the state commissioner of excise a verified report which shall contain a true and complete statement of the names of all persons entertained by him as guests, lodgers or boarders, stating after each name the date since when such guest, lodger or boarder has been permanently and continuously an inmate of said hotel, lodging or boarding house, which report shall cover the period specified by the state commissioner of excise in his notice therefor. Service of such notice upon any person in charge of the premises shall be sufficient. Every such certificate holder shall keep a daily record of all persons entertained at said hotel, lodging or boarding house as a guest, boarder or lodger, with the time of arrival and departure set opposite each name, which record shall at all times be subject to inspection by any special agent appointed under this act, who may enter upon said premises for that purpose at any time when the same are open. Any person who shall neglect or refuse to keep such record, or to allow inspection of the same or to make such report, as above provided, shall be guilty of a misdemeanor, and, upon conviction, shall be subject to the same penalties prescribed in subdivision one of section thirty-four of this act.*

Thus amended, †L. 1901, chap. 640.

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\*Opinion on file in Department of Excise.

†Italics indicate recent amendments.



What guests, boarders and lodgers must be registered.—To determine what persons are “entertained” at a hotel within the meaning of this section reference should be made to § 31 which defines the term “guest.” It will thus appear that only guests who obtain board and lodging under specified circumstances are required to be registered. No record, therefore, of persons who resort to a hotel for the sole purpose of obtaining liquors as a beverage is required.

§ 32. Sales and pledges; when void.—No recovery shall be had in any civil action, to recover the purchase price of any sale on credit of any liquor, to be drunk on the premises, where the same shall be sold. All securities given for such debt shall be void. Any person taking such security, with intent to evade this section, shall forfeit a penalty of fifty dollars for each offense. Every assignment, sale or pledge of articles or property exempt, by law, from execution, and every levy or sale of such articles or property by virtue of an execution by consent of the defendant therein, shall be void, where the consideration, or any part thereof, for which such assignment, sale or pledge was made, or for the debt on which judgment was rendered in any court and on which such execution was issued, was for the sale of liquors.

Thus amended, L. 1897, chap. 312.

§ 33. Persons liable for violation of this act.—Any person engaged in the traffic in liquors, whether as officer of a corporation, or association, or as a member of a copartnership, or an individual, shall upon conviction of a violation of any of the provisions of this act be liable for and suffer the penalties imposed therein; and any clerk, agent, employee or servant shall be equally liable as principals for any violation of the provisions of this act, and each violation of any of the provisions of this act shall be construed to constitute a separate and complete offense, and for each violation on the same day, or on different days, the person or persons offending shall be liable to the penalties and forfeitures imposed by this act; and in the following section providing for penalties and forfeitures when corporations or associations are referred to, the penalties and forfeitures are im-

posed thereon, the same shall be understood to mean and apply to the officers of such corporation or association.

**Form of indictment. Proof.**—The Code of Criminal Procedure, § 275, provides that an indictment shall contain “a plain and concise statement of the act constituting the crime.” The provisions of this section of the Liquor Tax Law making each and every violation of said act constitute a separate and complete offense whether committed on the same or different days, employees being equally liable with employers, at first gave rise to contentions of one kind or another over all but the simplest forms of indictment adopted in charging a violation of the Liquor Tax Law.

Under the rule that an indictment is not demurrable for the misjoinder of two offenses unless “it appears upon the face thereof that more than one crime is charged in the indictment” (Code of Criminal Procedure, § 323), it was held that an indictment charging two persons with having jointly committed an offense should be sustained despite the defendant’s contention that one was acting as agent for the other, *People v. Schmidt*, 19 Misc. 458; that an indictment containing two counts, one of which charged the sale of liquors “to be drunk on the premises” and the other similar in form which charged in addition that such liquors “were then and there drunk” is not defective. *People v. Smith*, unreported decision of \*Houghton, Saratoga Co. J., affirmed (without opinion) 35 App. Div. 624; that it was also permissible in charging a violation of clause “a” of § 31 to set forth three different ways in which the same offense may have been committed, first, by exposing for sale; second, by a sale and delivery; and third, by the giving away of the same kind of liquor to the same persons on Sunday. “The indictment is drawn so as to meet the evidence as it may be brought out upon the trial, and if it should appear that the transaction was an offering or exposing for sale, the first count would be appropriate; if it amounts to a sale and delivery, the people will stand upon the second count; and if it shall appear to be the giving away of liquor, the third count will suffice. The pleading is undoubtedly proper if the different counts refer to the same transaction.” *People v. Brede*, unreported decision of \*Sutherland, Monroe Co. J. Likewise is it proper to enumerate different kinds of liquor instead of specifying any particular liquor. *People v. Huffman*, 24 App. Div. 233; *People v. Schmidt*, 19 Misc. 458. An indictment charging the sale of liquor to specified persons and divers other persons “whose names to the grand jury are unknown” is not demurrable as charging more than one crime, *People v. Schmidt*, 19 Misc. 458; *People v. Huffman*, 24 App. Div. 233, although the names of such purchasers should be specified if known, *People v. Ferranto*, unreported decision of \*Suth-

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\*Opinion on file in Department of Excise.



erland, Monroe Co. J., and where the same transaction is set forth in different counts as above indicated, it is not to be presumed that the unknown persons referred to in one count are not the same unknown persons referred to in another count. *People v. Brede*, unreported decision of \*Sutherland, Monroe Co. J.

But it is manifestly improper upon the trial under an indictment charging the sale of liquor to two persons jointly to prove independent sales to each. *People v. Huffman*, 24 App. Div. 233.

The absence of any necessity for negating, in an indictment which charges a violation of clauses "a," "b," "c" or "d" of § 31 the exceptions to their general provisions in favor of hotel keepers, pharmacists and social clubs as well as anticipating the claim to any of such exceptions as a defense upon the trial has already been referred to. (See note under § 31 in relation to traffic during prohibited hours and cases cited, particularly *People v. Crotty*, 22 App. Div. 77; *People v. Brede*, unreported decision of \*Sutherland, Monroe Co. J.; *People v. Dippold*, 30 App. Div. 62).

Illegal evidence before grand jury.—See *People v. Hayes*, 28 Misc. 93.

§ 34. Penalties for violation of this act.—1. Any corporation, association, copartnership or person trafficking in liquors, who is prohibited from so doing or who so traffics without having lawfully obtained a liquor tax certificate; or contrary to the provisions of section sixteen of this act; or who shall neglect or refuse to make application for a liquor tax certificate, or give the bond, or pay the tax imposed as required by this act, shall be guilty of a misdemeanor, and upon conviction therefor shall be punished by a fine of not less than two hundred dollars nor more than one thousand dollars, provided such fine shall equal at least the amount of the tax for one year, imposed by this act upon the kind of traffic in liquors carried on, where carried on, or which would be so imposed if such traffic were lawful, and may also be imprisoned in a county jail or penitentiary for the term of not more than one year.

2. Any corporation, association, copartnership or person, who shall make any false statement in the application required to be presented to the county treasurer or other officer to obtain a liquor tax certificate, or to obtain a transfer thereof, or who shall violate any of the provisions of sections eleven, twenty-one,

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twenty-two, twenty-three, twenty-four, thirty or thirty-one, shall be guilty of a misdemeanor, and upon conviction therefor shall be punished by a fine of not more than five hundred dollars or by imprisonment in a county jail or penitentiary for a term of not more than one year, or by both such fine and imprisonment, and shall forfeit the liquor tax certificate, and be deprived of all rights and privileges thereunder, and of any right to a rebate of any portion of the tax paid thereon, and such certificate shall be surrendered to the officer who issued it, or to his successor in office, who shall immediately forward the same to the state commissioner of excise for cancellation, and if the corporation, association, copartnership or person convicted be a pharmacist holding a license issued by the board of pharmacy, the said board of pharmacy shall, in addition to said penalties, immediately revoke said license, and no liquor tax certificate shall be issued to any corporation, association, copartnership or person to traffic in liquors at said store or place, under subdivision three of section eleven of this act for the term of one year from the date of said conviction; but this clause does not apply to violations of section thirty-one of this act by a person not holding a liquor tax certificate, the punishment for which is provided in the first clause of this section.

3. If there shall be two convictions of clerks, agents, employees, or servants of a holder of a liquor tax certificate, for a violation of any provision of this act, the liquor tax certificate of the principal shall be forfeited, and the said principal shall be deprived of all rights and privileges thereunder, and of any right to any rebate of any portion of the tax paid thereon, and such certificate shall be surrendered to the officer who issued it or to his successor in office, who shall immediately forward the same to the state commissioner of excise for cancellation.

4. No liquor tax certificate shall be issued to any person convicted of a violation of the liquor tax law within five years from the date of such conviction, nor shall any such person have any interest therein, or become a surety on any bond, required under section eighteen of this act, during such period.

5. Any wilful violation by any person of any provision of this act, for which no punishment or penalty is otherwise provided, shall be a misdemeanor.

6. Whenever any fine is imposed upon conviction for violation of any provision of the liquor tax law, the judgment in such case must provide that the person thus fined be imprisoned until the fine is satisfied, which imprisonment cannot exceed one day for every dollar of the fine, nor be less than one day for every five dollars of the fine.

Thus amended, L. 1897, chap. 312; L. 1899, chap. 398; and L. 1900, chap. 367.

**Classification of penalties.**—Until recently amended subdivision 2 of this section provided that “any corporation, association, copartnership or person \* \* \* who shall violate the provisions of this act by ‘trafficking in liquors’ contrary to the provisions of sections 11, 22, 23, 24, 30 or 31, shall be guilty of a misdemeanor” and punishable as therein prescribed.

By limiting the meaning of the phrase “trafficking in liquors” to its definition in § 2 of this act, the penalty for all violations of the sections specified which did not involve an actual sale of liquors was limited to that which is prescribed in sub. 5 of this section instead of those prescribed in sub. 2 thereof, and jurisdiction over such offenses was conferred upon courts of special sessions pursuant to sub. 2 of § 35. *People v. Palmer*, unreported decision of \*Carnahan, Special Monroe Co. J.; *People v. Wolcott*, unreported decision of \*Barnum, Otsego Co. J.; *People v. Chase*, 41 App. Div. 12; *People v. Dillon*, 43 App. Div. 623 (no opinion); but see *People v. Brede*, unreported decision of \*Sutherland, Monroe Co. J.; *Matter of Bradley v. Hall*, 22 Misc. 301; *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Matthews*, 37 App. Div. 630 (no opinion); *Matter of Remington v. Weiland*, 41 App. Div. 625 (no opinion). This narrow construction was not universally adopted as will appear from the cases last cited, but the phrase “trafficking in liquors” has nevertheless, been eliminated by amendment, L. 1900, chap. 367, and the intended scope of this subdivision of the section thereby made clear in this respect.

The qualifying clause at the end of subdivision 2 has also been amended so as to more clearly indicate the distinction between the two classes of penalties contained in the first and second subdivisions of this section, conflicting decisions having been previously rendered in relation to the forfeiture of a liquor tax certificate held by one who had otherwise violated the revenue provisions of the law, the penal-

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ties for which were apparently prescribed in subdivision 1 where no reference was made to the forfeiture of liquor tax certificates upon conviction. *Matter of Lyman v. Dieffenbacher*, 25 Misc. 638; *Matter of Lyman v. Salatino*, 27 Misc. 327, affirmed 44 App. Div. 507; *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639 (no opinion).

In imposing sentence under subdivision 1 a term of imprisonment merely is unauthorized. There must be a fine which "shall not be less than \$200 nor more than \$1,000, but in every case it shall equal at least, the amount of the tax which the offender would have been required to pay in order to legalize the traffic which he has unlawfully carried on \* \* \* and as much more as the particular circumstances of his offense seem to justify. \* \* \* Then follows a discretion conferred upon the court whether 'also' to impose the punishment of a term of imprisonment." *People ex rel. Caldwell v. Wood*, unreported decision of \*Dwight, J. S. C.

**Imprisonment for non-payment of fine.**—Until sub. 6 was added to this section, a convicted violator could be sentenced to pay a fine, punished by imprisonment or by both fine and imprisonment, but an alternative sentence that he be imprisoned for the non-payment of a fine could not be imposed. *People ex rel. Bedell v. Kinney*, 24 App. Div. 309, reversing unreported decision of \*White, J. S. C.; *People ex rel. Langworthy v. Hazard*, 23 Misc. 477; *People v. Stock*, 157 N. Y. 681, affirming (without opinion), 26 App. Div. 564, affirming unreported decision of \*Barnard, J. S. C.; *People v. Smith*, 35 App. Div. 624, affirming (without opinion) unreported decision of \*Houghton, Saratoga Co. J.; *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Matthews*, 37 App. Div. 630 (no opinion); *People v. Mueller*, 37 App. Div. 630 (no opinion).

### § 35. Jurisdiction of courts; reports of magistrates.

Subdivision 1. Except as otherwise provided by this act, all proceedings instituted for the punishment of any violations of the provisions of this act, the penalties for which are prescribed in subdivisions one, two, three or four of section thirty-four, shall be prosecuted by indictment by the grand jury of the county in which the crime was committed, and by trial in a court of record having jurisdiction for the trial of crimes of the grade of felony; except that a magistrate shall issue a warrant of arrest upon information and depositions and examine the case as now provided by law, but if it shall appear upon such examination that a crime, not triable by a court of special sessions has been com-

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mitted, and that there is sufficient cause to believe that the person or persons charged with such crime is guilty thereof, such magistrate shall admit such person or persons to bail, in a sum not less than one thousand dollars, and in default of bail shall commit him or them to the sheriff of the county or if in the city of New York to the keeper of the city prison of the city of New York. A magistrate by whom any person charged with a violation of the provisions of the liquor tax law, shall be admitted to bail or committed to the sheriff or other proper officer of the county, upon such charge shall immediately notify the state commissioner of excise in writing of the fact of such arrest and the result of such examination, stating the name and residence of each person accused; the date when admitted to bail or committed; the name, residence and address of the complainant, and of each witness sworn in support of the charge in case a preliminary examination shall have been had, and shall at the same time transmit a duplicate copy of such report to the district attorney of the county.

Subdivision 2. Courts of special sessions shall have exclusive jurisdiction to try and determine, according to law, all complaints for violations of sections forty and forty-one of this act and also all violations of the liquor tax law defined by subdivision five of section thirty-four as a misdemeanor. Any person convicted in a court of special sessions for violation of any of the provisions of the liquor tax law, shall be punished according to the provisions of this act.

Thus amended, L. 1897, chap. 312.

**Warrant of arrest may issue on information of a police officer or any citizen.**—Any citizen possessed of knowledge of a violation of the Liquor Tax Law is privileged to make an information before a magistrate and cause the arrest of an offender without the information being first laid before the district attorney. Such a course may also be taken by a police officer irrespective of the latter's duty to notify the district attorney pursuant to § 37. *People ex rel. Callen v. Schatz*, 50 App. Div. 544.

**Form of information should not be in the alternative.**—A crime may be charged to have been committed in different manners or by different means, but an information charging that a defendant did "sell or

give away" certain liquors charges no offense. *People ex rel. Schuler v. Schatz*, 50 App. Div. 544, reversing unreported decision of \*Lent, Westchester Co. J.

See note on Form of Indictment under § 33.

**Jurisdiction of courts in general.**—The provisions of this section supersede that portion of the charter of the city of Rochester, which confers jurisdiction of all misdemeanors upon courts of special sessions. *People v. Brede*, unreported decision of \*Sutherland, Monroe Co. J.

The penalties provided in sub. 2 of § 34 having been limited by some courts to such violations of the sections therein specified as involve "trafficking in liquors" within the meaning of that term as defined in § 2, temporarily, until the enactment of L. 1900, chap. 367, had the effect of increasing the number of offenses punishable under sub. 5 of § 34, jurisdiction of which is conferred upon courts of special sessions by sub. 2 of this section. All violations of the sections specified in sub. 2 of § 34 are now punishable thereunder, jurisdiction thereof being wholly provided for in sub. 1 of § 35. (See note under § 34.)

Courts of special sessions have exclusive jurisdiction to try and determine all complaints for violations of § 40, none of which are subject to removal and prosecution by indictment under § 57 of the Code of Criminal Procedure. *People v. Mulkins*, 25 Misc. 599; *People ex rel. Shortell v. Markell*, 20 Misc. 149.

§ 35a. Jurisdiction of courts of special sessions in the city and county of New York.—After a person has been held to bail or committed to the keeper of the city prison by a magistrate, upon a complaint for a violation of any of the provisions of the liquor tax law in the city and county of New York, as provided in section thirty-one all further and subsequent proceedings instituted for the purposes mentioned in section thirty-five of this act shall be prosecuted in the court of special sessions in and for said city and county in the manner prescribed by law for the trial of misdemeanors committed therein. Upon the conviction in such court of special sessions of any person charged with a violation of any of the provisions of the liquor tax law, judgment shall be pronounced by the said court pursuant to the provisions of this act, and all fines imposed shall be collected and paid over to the special deputy commissioner of the county to be apportioned and disposed of as provided by section thirteen.

Thus amended, L. 1897, chap. 312.



Jurisdiction of courts of special sessions in New York City. Removal of cases to general sessions. Trial by jury.—The courts of New York county have jurisdiction of violations of the Liquor Tax Law committed in that portion of Westchester county annexed to New York city of L. 1895, chap. 934. *People v. Boudouin*, 19 Misc. 665.

As first construed, it was held that the provisions of this section were not intended to deprive persons charged with violations of the Liquor Tax Law in courts of special sessions of the right of removal to the court of general sessions and trial by jury therein, and if thus intended would be unconstitutional, but their purpose was to relieve the higher courts and provide a method for a speedy trial without a jury for all persons who should not elect to exercise the right of removal to the higher court. *People v. McMahon*, unreported decision of \*Andrews, J. S. C.

Similar provisions of the Greater New York Charter, L. 1897, chap. 378, § 1406-7, conferring original jurisdiction of all misdemeanors, including violations of the Liquor Tax Law, upon courts of special sessions, where the same are triable without a jury, and providing for their removal to courts of general sessions only as a matter of discretion were declared not to be in violation of § 6, art. 6, of the New York Constitution, and the provisions of this section were held not to be limited to the county of New York, but extended throughout the city of New York, thereby including the counties of Kings, Queens, Richmond and that portion of Westchester county, above referred to. *People v. Seaman*, unreported decision of \*Maddox, J. S. C., approved (without opinion), 29 App. Div. 624; *People v. Wolf*, 24 Misc. 94; *People v. Levy*, 24 Misc. 469; *People v. Wade*, 26 Misc. 585; *People v. Boudouin*, 19 Misc. 665.

The Greater New York Charter, § 1406, does not require that a certificate of the reasonableness of prosecution by indictment be granted as a matter of course, where the applicant is held for trial at special sessions. The granting thereof is largely discretionary and the reasons which would justify it must be something more than a mere preference of the defendant for a jury trial or a possible conflict of evidence involving the credibility of witnesses. There should be "facts tending to show that the case is of an exceptional character; that for some special reason the defendant cannot have a fair trial in a court of special sessions or that there are exceptional features in the case which render it desirable and proper that the action should be tried before a jury." *People v. Levy*, 24 Misc. 469.

Such transfers should not be permitted where the object is not to obtain a speedy trial but get away from one and through the delays consequent upon the great amount of business before the district attorney and the grand jury and through the necessity of giving preference to the trial of felony and prison cases, to circumvent the law and obstruct the administration of justice or to carry out effectually

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the purpose of the law. It must be so construed as to defeat all attempts to do or avoid in a direct or circuitous manner that which it has prohibited or enjoined. The court must labor to suppress all subtle inventions and circumlocution by which the object and purpose of the law will be defeated. *People v. Wade*, 26 Misc. 585.

Subsequently in *People v. Stewart*, unreported decision of \*Bischoff, J. S. C., the reasons stated in the above cases were deemed inapplicable owing to the commendable diligence of the then district attorney, but still more recently it has been held that in the absence of any proof that the rights of a defendant are prejudiced or endangered or that a fair and impartial administration of justice cannot be had in the court of special sessions, that applications for transfers to general sessions would be denied. *People v. Barnett*, unreported decision of \*McMahon, J.

§ 36. Collection of fines and penalties and forfeitures of bonds; reports of county clerks.—Upon conviction and sentence of any corporation, association or copartnership and upon the conviction and sentence of any person or persons whether as officer of a corporation or as member of a copartnership or as an individual, for a violation of the provisions of this act, the penalty for which is prescribed in sections twenty-eight, twenty-nine or thirty-four hereof, the court or officer imposing the sentence, or the clerk of the court if there be a clerk, shall forthwith make and file in the office of the clerk of the county in which such conviction shall have been had a certified statement of such conviction and sentence, and the clerk of said county shall immediately thereupon enter in the docket book, kept by said clerk for the docketing of judgments in said office, the account of the penalty or fine and costs imposed, as judgment against the person or persons, corporation, association or copartnership so convicted or sentenced, and in favor of the state commissioner of excise, and said county clerk shall also enter in the docket of said judgment a brief statement setting forth the fact that said judgment is for a fine or penalty imposed for a violation of the "liquor tax law," and said county clerk shall immediately mail or deliver to the state commissioner of excise a duly certified transcript of said judgment. If the fine and costs imposed be paid into court, the said officer or

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clerk of the court shall at once pay the same to the county treasurer or special deputy commissioner of the county, who shall give his receipt therefor, and shall at once notify the state commissioner of excise of the payment of such judgment, who shall thereupon execute a satisfaction thereof and forward the same to the said county treasurer or special deputy commissioner, to be delivered to the judgment debtor. If said judgment shall not be paid within five days after such conviction and sentence, the clerk of said county shall issue an execution against the property of such judgment debtor or debtors, against whom said judgment is docketed, directed to the sheriff of the county and at once deliver the said execution to the said sheriff, who shall forthwith proceed to collect the amount due on said judgment, together with his legal fees and costs, by levy and sale, in the manner now provided by law for the collection of executions against property, of any goods, chattels, furniture, fixtures and leasehold interest, or other property of such judgment debtor or debtors, whenever found. Such levy shall take precedence over any and all liens, mortgages, conveyances or incumbrances taken or had on such property, subsequent to the docketing of said judgment in said clerk's office, and no property of said judgment debtor or debtors shall be exempt from such levy and sale. All moneys collected upon execution under the provisions of this section shall be paid by the officer collecting the same, less his legal fees and costs thereon, to such county treasurer or special deputy commissioner who shall apportion and account for the same as provided by this act. In case such judgment debtor or debtors shall have given the bond provided for in section eighteen of this act, the state commissioner of excise may forthwith proceed to collect from the sureties thereon the amount of such judgment, together with the costs of collection, by due process of law, and the issuing of an execution under the provisions of this act shall not be a condition precedent to the enforcement of the provisions and penalties of any bond given by such judgment debtor or debtors pursuant to the provisions of this act. At the end of each month every county clerk shall make under his hand and official seal



and forward to the state commissioner of excise a written report of all orders or judgments filed or entered in his office during such month in favor of or against the state commissioner of excise, and also a report of all orders or judgments entered in said office in favor of or against any person illegally trafficking in liquor or the holder of a liquor tax certificate in any proceeding or action instituted or brought for the purpose of compelling the surrender and cancellation of a liquor tax certificate, or in favor of or against any county treasurer or special deputy commissioner on account of his having issued or transferred or refused to issue or transfer any liquor tax certificate. Such report shall contain the title of the action or proceeding in which each of said orders or judgments was obtained, the date of each order or judgment, also when filed and entered; and also the substance or purport of such order or judgment; also all indictments for violations of the liquor tax law and all judgments of conviction thereon. Such report shall state the date when each indictment was found, the name of the defendant, the time and place when and where the crime was committed, and the particular offense charged; and in case of a conviction shall state the name of the defendant, the date of the conviction and the judgment pronounced thereon, and if the fine imposed shall have been paid in court a statement of that fact. All sealed indictments shall be included in the first report made by such county clerk after the defendant therein shall have been arrested or admitted to bail. Said county clerk shall also furnish a complete certified copy of any such order, indictment, judgment or record upon the request of the state commissioner of excise. The first report made under this section shall include and contain a statement of all orders, judgments, indictments and convictions, and the judgments pronounced thereon in said county, under the liquor tax law, filed or entered in said clerk's office from the twenty-third day of March, eighteen hundred and ninety-six, to and including the date of the said report. The fees or compensation of such clerk for making such report and for making and furnishing a certified copy of any such order, judgment, indictment or record, at the request of the state



commissioner of excise, shall be a legal charge against the county in which the office of the said clerk is situated, and shall be audited and paid as are other lawful claims.

Thus amended, L. 1897, chap. 312.

**Collection of fines.**—The collection of a fine imposed prior to the amendment of § 34 by L. 1899, chap. 398, could not be enforced by imprisonment under § 484 and § 718 of the Code of Criminal Procedure, because under this section of the Liquor Tax Law a judgment for the amount of the fine is docketed against a person convicted and fined, and “no property of the judgment debtor can escape execution. So that all the tangible property or means which the debtor would have to pay the fine if imprisoned until the fine was paid could be reached by execution \* \* \* In the absence of any provision to enforce the collection of the penalty by means of imprisonment, we are not to assume that the legislature intended that two remedies for the enforcement of the penalties and the collection of the fines should be concurrent, viz., those of imprisonment and judgment and execution.” The amendment, however, expressly provides for the additional concurrent remedy and makes its application mandatory. *People ex rel. Bedell v. Kinney*, 24 App. Div. 309, reversing unreported decision of \*White, J. S. C. See also *People ex rel. Langworthy v. Hazard*, 23 Misc. 477; *People v. Stock*, 157 N. Y. 681, affirming (without opinion). 26 App. Div. 564, affirming unreported decision of \*Barnard, J. S. C.; *People v. Smith*, 35 App. Div. 624, affirming (without opinion) unreported decision of \*Houghton, Saratoga Co. J.; *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Matthews*, 37 App. Div. 630 (no opinion); *People v. Mueller*, 37 App. Div. 630 (no opinion).

§ 37. Duties of public officers in relation to complaints and prosecutions under this act.—It shall be the duty of the special deputy commissioners and special agents and of every county treasurer, sheriff, deputy sheriff, police officer or constable, having notice or knowledge of any violation of the provisions of this act, to immediately notify the district attorney of the county in which such violation occurs, by a statement under oath of the facts of such violation, and it shall be the duty of such district attorney when complaint on oath is made of such violation, forthwith to cause the arrest and attend the examination personally or by an assistant, of each person so complained of, unless a term of court with a grand jury in attendance shall be appointed to be

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\* Opinion on file in Department of Excise.

held in such county within ten days from the time of the receipt by the district attorney of such verified complaint, or unless such accused persons shall have been examined upon such charge and admitted to bail or committed thereon. It shall be the duty of the district attorney to prepare and present to the grand jury of the county all evidence tending to show a violation in each case within his knowledge, or reported to him pursuant to the provisions of this section, or reported to him by the verified complaint of any reputable citizen, except that said district attorney shall prosecute such violations as are specified in subdivision two of section thirty-five in the court of special sessions having jurisdiction thereof and the said district attorney shall prosecute any person violating any of the provisions of this act and for each and every violation thereof. Within five days after the discharge of any grand jury, the district attorney shall file in the office of the clerk of the county a certified statement giving the name and residence of each person charged with a violation of the liquor tax law, which charge shall have been investigated and dismissed by such grand jury, and also giving the name and residence of each witness examined in the investigation of each such charge. All officers authorized to make arrests in any city, town or village, and the special agents appointed under section ten of this act may in the performance of their duties enter upon any premises where the traffic in liquors is carried on or liquors are exposed for sale at any time when such premises are open, except that places occupied by membership corporations incorporated prior to the twenty-third day of March, eighteen hundred and ninety-six, which traffic in liquors solely with the members thereof shall not be entered for inspection by any officer unless such entry and inspection is expressly authorized and directed by the state commissioner of excise by written instructions.

Thus amended, L. 1897, chap. 312; and L. 1900, chap. 367.

**Duties of special agents and local criminal authorities.**—The relations between the State Commissioner of Excise and special agents are made confidential by statute. “Under his direction they are required to investigate all matters relating to the collection of liquor taxes and



penalties under the act. They may also investigate other matters with reference to violations of the Liquor Tax Law and, with certain county and municipal officers are required to notify district attorneys of violations of the statute which may come to their knowledge.

\* \* \* There is no provision in the Liquor Tax Law or any other statute imposing upon special agents of the Excise Department any duty or obligation to appear as witnesses before grand juries, or at all, otherwise than under and by virtue of subpoenas. \* \* \* There is an entire absence of statutory law making it a duty of a special agent to take any part in the prosecution of violations of the Liquor Tax Law after he shall have investigated the matter and made a report to the district attorney. \* \* \* The only officer or person competent to enforce the law by criminal action is the district attorney." *People ex rel. Larkin v. Hull*, 23 Misc. 63.

Special agents make the investigations authorized by § 10 under direction of the State Commissioner of Excise. The methods to be adopted in the course of such investigations are not specially defined or limited by the statute and it was doubtless the intention of the legislature to leave to the state officials making such investigation the largest discretion and latitude in respect to the methods to be adopted by them, provided of course, that such methods do not interfere with any of the rights of the parties whose acts are under investigation. Special agents, therefore, acting as ordinary patrons of a place where liquors are sold violate no right of the proprietor in offering to purchase liquors, the sale of which is unlawful. *Lyman v. Oussani et al.*, 33 Misc. 409.

**Dismissal of indictments on motion of district attorney.**—A district attorney may apply to the court, under § 671 of the Code of Criminal Procedure, for the dismissal of an indictment for violation of the Liquor Tax Law without violating this section of the Liquor Tax Law, and becoming liable to the penalty imposed by § 38 of said act unless "there is fair reason to believe from the evidence at command, or which by diligence may be obtained, a conviction can be, or if properly weighed, ought to be, had." *People v. Kurinsky*, 23 Misc. 504.

§ 38. Penalties for neglect of public officers to perform their duty under this act.—Any officer who shall neglect or refuse to perform his duty under the provisions of this act, shall be liable to a penalty of five hundred dollars for each and every offense, and if such officer be a county treasurer or district attorney, he shall be removed from office by the governor after hearing and determination thereon and decision that such neglect or refusal has



occurred. Any citizen may prefer charges to the governor under this section.

§ 39. **Recovery of damages in a civil action.**—A recovery may be had in a civil action of the damages suffered by reason of the intoxication of any person, from any corporation, association, copartnership or person who shall by selling or giving away liquors have caused such intoxication, if the person or one of the persons suffering such damage shall, previous to such selling or giving away, have given written notice to such corporation, association, copartnership or person, or to their agents or employees, or to the person so selling or giving away, forbidding such selling or giving away liquors to the person whose intoxication shall have caused such damage; or such damage may be recovered from any corporation, association, copartnership or person owning or renting or permitting the occupation of any building or premises where such selling or giving away of liquors shall have occurred, jointly with the corporation, association, copartnership or person selling or giving away, or severally when the notice herein provided for shall have been given to such owners or their authorized agents, and not otherwise.

§ 40. **Intoxication in a public place.**—Any person intoxicated in a public place is guilty of a misdemeanor, and may be arrested without warrant while so intoxicated, and shall be punished by a fine of not less than three nor more than ten dollars, or by imprisonment not exceeding six months or by both such fine and imprisonment. The purchase or procurement of liquor for any person to whom it is forbidden to sell liquor under section thirty of this act, is a misdemeanor, punishable upon conviction, by a fine of not less than ten dollars or by imprisonment not exceeding six months, or by both such fine and imprisonment.

Thus amended, L. 1897, chap. 312.

**Public intoxication does not make one a disorderly person.**—This section originally declared one guilty of public intoxication to be a disorderly person but he was not one of the disorderly persons affected by § 899-913 of the Code of Criminal procedure. *People ex rel. Shortell*

v. *Markell*, 20 Misc. 149. Then as now, public intoxication was a misdemeanor and under § 35, sub. 2, courts of special sessions have exclusive jurisdiction to try and determine all complaints therefor which are not subject to removal and prosecution by indictment under § 57 of the Code of Criminal Procedure. *People v. Mulkins*, 25 Misc. 599.

§ 41. Employment of persons addicted to intoxication by common carriers.—Any person or officer of an association or corporation engaged in the business of conveying passengers or property for hire, who shall employ in the conduct of such business, as an engineer, fireman, conductor, switch-tender, train dispatcher, telegrapher, commander, pilot, mate, fireman or in other like capacity, so that by his neglect of duty the safety and security of life, person or property so conveyed might be imperiled, any person who habitually indulges in the intemperate use of liquors, after notice that such person has been intoxicated, while in the active service of such person, association or corporation, shall be guilty of a misdemeanor.

§ 42. Penalties; actions to recover.—Any corporation, association, copartnership or person who shall traffic in liquor contrary to the provisions of the liquor tax law, or who shall make a false statement upon application for a liquor tax certificate, or upon application for the transfer or surrender and cancellation thereof, or who shall violate any of the provisions of sections eleven, thirteen, twenty-one, twenty-two, twenty-three, twenty-four, twenty-five, twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, thirty-one, thirty-two, thirty-five, thirty-six, or thirty-seven of said law, in addition to the punishment and penalties in this act otherwise imposed and provided, shall be liable to a penalty of fifty dollars for each and every violation, to be recovered by the state commissioner of excise in an action brought in his name as such commissioner, in any court of record in any county of the state, provided that two or more penalties may be sued for and recovered in the same action; and if such corporation, association, copartnership or person be the holder of a liquor tax certificate, such certificate shall be forfeited. When an action is brought in



any county other than the county wherein the defendant resides, or in an adjoining county, the place of trial of such action may be changed to any county adjoining the county wherein the defendant resides, for cause shown as provided by the code of civil procedure. If judgment be recovered against the holder of a liquor tax certificate in any action for penalties, such judgment shall provide, in addition to the penalties included therein, that such certificate and all rights thereunder of the holder thereof, including all rebate moneys upon cancellation, be forfeited, and that the defendant, or any person having such certificate in his possession or under his control, shall surrender said certificate to the officer who issued the same, or to his successor in office, immediately upon the service of a certified copy of said judgment; and neglect or refusal of any person to surrender said certificate in pursuance of the provisions of any such judgment shall be a contempt of court, punishable in the manner provided by the code of civil procedure. All moneys recovered in any such action or actions shall be paid over and accounted for in the same manner as are moneys collected under subdivision four of section eleven of this act. The state commissioner of excise may also in like manner bring an action in his name as such commissioner to recover the penalty provided for by section thirty-eight of this act and the provisions of this section shall apply to the commencement and prosecution of such action and the disposition of all moneys recovered as penalties therein.

Thus amended, L. 1897, chap, 312.

**Penalty actions.**—The cause of action in *Lyman v. Venderbosch*, 37 App. Div. 632 (no opinion) was the maintenance of booths and stalls in violation of clause "h" of § 31. *Lyman v. Matty*, 35 App. Div. 227, and *Lyman v. Corey*, 28 App. Div. 623, were actions to recover penalties on account of the illegal sale of liquor on Sunday.

**Change of venue.**—When the venue of an action for penalties is laid in a county adjoining the county in which the defendant resides, the place of trial may not be changed to the county of his residence, the language of § 42 being different from that of § 18 and *Lyman v. Gramercy Club et al.*, 28 App. Div. 30, is not an authority. *Lyman v. Matty*, 35 App. Div. 227. For insufficiency of moving affidavits, see *Lyman v. Corey*, 28 App. Div. 623.



§ 43. Distribution of copies of this act by the secretary of state.—Immediately upon this act becoming a law the secretary of state shall cause twenty thousand copies thereof to be printed, of which five thousand shall be printed in the German language and shall transmit as soon as possible to the county treasurers and to the special deputy commissioners such number as may in his judgment be proper for the use of such treasurers and commissioners, and for distribution by them to persons trafficking in liquors and others.

§ 44. Laws, grants and charters repealed; saving clause.—The provisions of any special or local law, grant or charter in conflict with this act are hereby repealed and annulled. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is repealed, but the provisions of any such relating to the transfer, cancellation or revocation of a license, the collection of penalties or prosecutions for the violation of the law shall continue in force as to any license, which has not expired at the time this act takes effect, until the expiration thereof, subject to the provisions of this act, in relation to the performance of the duties of boards of excise or excise commissioners by special deputies or special agents designated by the state commissioner of excise. The repeal of any law by this act shall not revive a law repealed thereby, but such repeal shall not impair any act done or right accruing, accrued or acquired, or liability, penalty, forfeiture or punishment incurred prior to the time this act takes effect, under or by virtue of any law so repealed, and the same may be asserted, enforced, prosecuted or inflicted as fully and to the same extent as if such law had not been repealed. All actions and proceedings, civil or criminal, commenced under or by virtue of a law so repealed and pending immediately prior to the taking effect of this act, may be prosecuted and defended to final effect in the same manner as they might have been under the laws then existing, subject to the provisions of this act authorizing special deputy commissioners or special agents designated by the state commissioner of excise to perform the duties of boards of excise.

§ 45. When to take effect.—This act shall take effect immediately.

The original act, L. 1896, chap. 112, known as the Liquor Tax Law, became a law on March 23, 1896, and went into effect immediately. *People ex rel. Bassett v. Warden*, 6 App. Div. 520, affirming 17 Misc. 1; *Matter of Lyman v. Jehle*, unreported decision of \*Bischoff, J. S. C. A slight change in § 24, sub. 1, was made by L. 1896, chap. 445, which went into effect on May 9, 1896. The first general amendatory act, L. 1897, chap. 312, amending §§ 2, 6, 8, 9, 10, 11, 13, 15, 16, 17, 18, 19, 21, 22, 23, 24, 25, 27, 28, 29, 30, 31, 32, 34, 35, 35a, 36, 37, 40, 42, became a law and went into effect on April 20, 1897. The next amendatory act, L. 1898, chap. 167, amending § 9 and § 14, became a law and went into effect on March 29, 1898. The next amendatory acts were L. 1899, chap. 398, amending § 16 and § 34, and L. 1899, chap. 434, amending § 9, which went into effect on April 21, 1899, and April 25, 1899 respectively. The next amendatory acts were L. 1900, chap. 257, amending § 9, which became a law on March 30, 1900, and went into effect on June 1, 1900, and L. 1900, chap. 80, which went into effect March 7, 1900, and remained in force until the enactment of L. 1900, chap. 367, amending §§ 11, 13, 16, 17, 23, 25, 25a, 28, 31, 34, 37, which became a law and went into effect on April 10, 1900. The most recent amendatory act is L. 1901, chap. 640, which became a law on May 2, 1901, and went into effect immediately. It amends §§ 6, 11, 16, 21, 28 and 31; adds § 31a, and repeals L. 1900, chap. 367, § 8 which added § 25a.

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\*Opinion on file in Department of Excise.

## SCHEDULE OF LAWS REPEALED.

Laws of	Chapter.	Section.
1835.....	272.....	All.
1842.....	157.....	3.
1843.....	97.....	1, 2.
1872.....	143.....	All.
1873.....	646.....	All.
1877.....	419.....	All.
1887.....	679.....	All.
1892.....	360.....	All.
1892.....	401.....	All.
1892.....	402.....	All.
1892.....	403.....	All.
1892.....	404.....	All.
1893.....	143.....	All.
1893.....	221.....	All.
1893.....	271.....	All.
1893.....	479.....	All.
1893.....	480.....	All.
1893.....	481.....	All.
1894.....	294.....	All.
1894.....	720.....	All.
1895.....	744*.....	All.
1895.....	811.....	All.

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\* So in the original; should be 774





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# SPECIAL ACTS

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Amending and Supplementing the Liquor Tax Law.

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## SPECIAL ACTS

Amending and Supplementing the Liquor Tax Law.

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### CHAPTER 83. LAWS OF 1897.

AN ACT providing for the audit and payment, by cities of moneys due by reason of the termination of licenses on June thirtieth, eighteen hundred and ninety-six.

Became, a law March 22, 1897, with the approval of the Governor. Passed three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly do enact as follows:*

Section 1. The officer or board in each city charged by law with the duty of auditing claims against such city, is hereby authorized and directed, upon the presentation of a claim therefor, to audit and allow within thirty days after the passage of this act, to any person who on the thirtieth day of June, eighteen hundred and ninety-six, was the holder of a valid license for the sale of strong or spirituous liquors, wines ale or beer, granted under the provisions of any law in force on the twenty-second day of March, eighteen hundred and ninety-six, and which license by virtue of the provisions of section four of chapter one hundred and twelve of the laws of eighteen hundred and ninety-six, known as the liquor tax law, was terminated on the said thirtieth day of June, such sum as he may be entitled to receive under said section four. Claims not presented within thirty days, as herein prescribed, may be audited and allowed by such officer or board at any time in the same manner and within the same time as other claims against the city.

§ 2. The officer or board making such audit shall immediately make a certificate thereof in duplicate, showing the name of the

claimant and the amount claimed and allowed, and shall deliver one of such certificates to the claimant and file the other with the disbursing officer of the city.

§ 3. The amount allowed upon such claim shall be paid by the disbursing officer, on demand, from any moneys belonging to the city heretofore or hereafter received under the liquor tax law.

§ 4. This act shall take effect immediately.

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#### CHAPTER 442. LAWS OF 1897.

AN ACT supplementary to chapter one hundred and twelve of the laws of eighteen hundred and ninety-six, entitled "An act in relation to the traffic in liquors and for the taxation and regulation of the same and to provide for local option, constituting chapter twenty-nine of the general laws," and to the acts amendatory thereof.

Became a law, May 17, 1897, with the approval of the Governor. Passed, three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly do enact as follows:*

Section 1. On and after the first day of January, eighteen hundred and ninety-eight, the excise taxes assessed under chapter twenty-nine of the general laws, entitled "An act in relation to the traffic in liquors and for the taxation and regulation of the same and to provide for local option, constituting chapter twenty-nine of the general laws," and under the acts amendatory thereof, in cities containing a population of fifteen hundred thousand or more, which are or shall be formed by the consolidation of territory situate in one or more counties, shall continue to be assessed in the several portions of the territory so consolidated to form such city, at the same rate as such taxes are assessed on the thirty-first day of December, eighteen hundred and ninety-seven, in the several portions of the territory so consolidated. Such excise taxes so assessed shall be payable to and collected by the



same officers or their successors in office who are charged with the collection thereof on the thirty-first day of December, eighteen hundred and ninety-seven, under the provisions of said act. The portion of the taxes belonging to the locality, assessed in such territory so consolidated, shall belong and be paid to the city so formed.

§ 2. This act shall take effect on the first day of January, eighteen hundred and ninety-eight.

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CHAPTER 742. LAWS OF 1897.

AN ACT authorizing the state commissioner of excise to treat that portion of the city of Rome not included within the corporation tax district limits of said city as a separate town.

Accepted by the City.

Became a law, May 22, 1897, with the approval of the Governor. Passed, three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly do enact as follows:*

Section 1. The state commissioner of excise shall, on or before the first day of May, eighteen hundred and ninety-seven, cause an enumeration to be made of the inhabitants of the city of Rome residing without the limits of the tax corporation district for the purpose of fixing the excise taxes to be assessed in said territory under the provision of section eleven of the liquor tax law, and thereafter said territory shall be treated as a separate town by said state commissioner of excise under the provisions of chapter one hundred and twelve of the laws of eighteen hundred and ninety-six for such purpose, and the excise taxes assessed therein shall be collected and distributed as now provided by law.

§ 2. This act shall take effect immediately.



## CHAPTER 775.    LAWS OF 1897.

AN ACT to authorize the village of Stamford, Delaware county, to vote upon questions specified in section sixteen of chapter one hundred and twelve of the laws of eighteen hundred and ninety-six.

Became a law, May 24, 1897, with the approval of the Governor. Passed, three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly do enact as follows:*

Section 1. The board of trustees of the village of Stamford, Delaware county, are authorized and empowered by resolution to submit to the electors of such village at an annual charter election or at a special meeting called for that purpose, the questions mentioned in section sixteen of the liquor tax law. Such questions shall be again submitted at the annual charter election to be held in such village in the year eighteen hundred and ninety-nine and every second year thereafter. Whenever the board of trustees shall by resolution submit such questions to the electors of such village, the clerk of the village shall cause to be prepared ballots in the same form and manner as is provided in section sixteen of the liquor tax law, substituting the name of the village for the name of the town. The votes cast at any such meeting or election upon such questions shall be canvassed in the same manner as other questions or propositions submitted to a village meeting or election as provided by the charter of such village. If a majority of the votes upon either of such questions is in the negative, no liquor tax certificate shall be issued to any person within such village under the subdivision or subdivisions of section eleven, upon which the vote shall be in the negative. If a majority of the votes upon either of such questions shall be in the affirmative a liquor tax certificate shall be issued by the county treasurer, under the subdivision or subdivisions of the liquor tax law, upon which the vote shall be in the affirmative to an applicant therefor residing within such village upon compliance with the provisions of such law by such applicant. The traffic in liquors in such village, except as pre-

scribed in this act, is subject to the provisions of the liquor tax law. The electors of such village shall not vote upon questions relating to the sale of liquors at any town meeting.

§ 2. This act shall take effect immediately.

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CHAPTER 497. LAWS OF 1898.

AN ACT to amend chapter four hundred and thirty-nine of the laws of eighteen hundred and ninety-seven, entitled "An act to provide for the holding of annual town meetings and elections in the towns in the counties of Rockland, Orange and Sullivan."

Became a law, April 22, 1898, with the approval of the Governor. Passed, three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly do enact as follows:*

Section 1. Chapter four hundred and thirty-nine of the laws of eighteen hundred and ninety-seven, entitled "An act to provide for the holding of annual town meetings and elections in the towns in the counties of Rockland, Orange and Sullivan," is hereby amended to read as follows:

\* \* \* \* \*

§ 7. The questions relating to the sale of liquors in the several towns in the counties of Sullivan, Orange and Rockland, as prescribed in section sixteen of the liquor tax law, shall be submitted to the voters of such towns at the general election in the year eighteen hundred and ninety-eight, and the liquor tax certificate shall be issued in such towns pursuant to the vote upon such questions, as now provided by the liquor tax law. Such questions may be again submitted in such towns, at the town meetings to be held at the time of the general election in the year nineteen hundred and one, and biennially thereafter and liquor tax certificates shall be issued pursuant to the vote upon the questions so submitted, as provided by the liquor tax law.

§ 2. This act shall take effect immediately.





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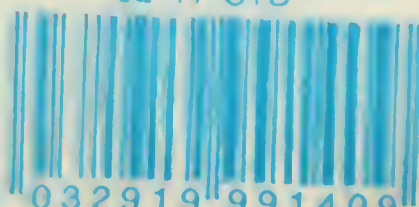








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